



Grants Management Guidelines
2019 – 2020



North Carolina Department of Public Safety

Governor's Crime Commission

Roy Cooper, Governor
Erik A. Hooks, Secretary

Robert Evans, Chairman
Caroline C. Valand, Executive Director



Message from the Executive Director

Welcome! We are delighted you are attending the 2019-2020 Governor's Crime Commission Grant Award and Grant Writing Workshops. This experience affords our team of professionals the opportunity to present the grant application and grant award requirements. More importantly, it gives us the opportunity to spend time with you. We hope you will take this opportunity to interact with our staff and grow our partnership.

This year, we are requiring this training for all subrecipients. This is because we have instituted a lot of changes and new requirements in the past year, and we want to make sure everyone is comfortable with them.

We are also excited to announce some staff changes. Diane Barber-Whitaker, our former Director of Federal Compliance is our new Deputy Director. We have a new Director of Grants Management, Jason Wimmer, and a new Director of Federal Compliance, Kristina Asiago. We also have two new senior planners. Marty Brown is the new lead planner for Juvenile Justice and Sandra Dixon is the new lead planner for Crime Victim's Services. Lastly, our Criminal Justice Analysis Center is finally up and going. I'm excited for you to interact with these new teammates.

Those of you that have worked with us previously have probably also noticed the changes in GEMS. We hope that you find the new platform to be a little more streamlined and intuitive. We are also in the middle of improving our website to make it a little more user-friendly as well.

Please take this time to meet and talk to our team. Let us know what is working for you and how we can further develop our partnerships. We are committed to using our funding and human capital resources to positively impact the communities of North Carolina.

Thank you for attending!

MAILING ADDRESS:
4234 Mail Service Center
Raleigh, NC 27699-4234
www.ncgccd.org
www.ncdps.gov



An Equal Opportunity Employer

OFFICE LOCATION:
1201 Front St.
Raleigh, NC 27609
Telephone: (919) 733-4564
Fax: (919) 733-4625

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1 PRE-AWARD REQUIREMENTS

Pre-Award Requirements

This guide has been developed to assist all agencies receiving federal funds from the NC Governor's Crime Commission (GCC) to provide guidance to agencies in the proper management of those funds. It contains the laws, rules, and regulations that govern the management of funds, including the Code of Federal Regulations (referred to as 2 CFR 200 regulations), the U.S. Department of Justice (DOJ) Financial Guide, state regulations, and GCC guidelines for the management of grant funding. It also includes reference information such as reference forms and policy templates, state compliance reporting forms, forms required during the grant application and grant award process, copies of Grant Enterprise Management System (GEMS) presentations, and a copy of the 2 CFR 200 federal regulations that govern the management of grant funding.

1.1 Financial management Systems

Financial Management Systems

All federal funding is managed according to rules set forth in Title 2 of the Code of Federal Regulations (2 CFR). Section 200 addresses the *Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200) and specifically covers all federal grant funding awarded by State Administering Agencies – such as the N.C. Governor's Crime Commission (GCC).

All agencies receiving GCC funding are required to have effective policies and procedures in place to accurately monitor and account for all funds awarded to the agency as stated in 2 CFR 200, the DOJ Financial Guidelines, and other federal and state laws and regulations.

Financial management systems should include internal processes and controls to ensure that:

- Funds are used to achieve the results indicated in the project application
- Resources are used in a manner consistent with the mission of the federal agency providing the funds
- Programs and resources are monitored to avoid fraud, waste, abuse, and/or mismanagement
- All applicable laws and regulations are followed

Based on the rules provided under *2 C.F.R. 200.303 – Internal Controls*, subrecipients must:

- a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the subrecipient is managing the award in compliance with federal statutes, regulations, and the terms and conditions of the Federal award. Internal controls

should comply with the guidance provided in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

- b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
- c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.
- d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.

1.2 Internal Controls

Internal Controls

Internal controls are processes implemented by a subrecipient organization established to provide assurance that all financial transactions supported with federal funds are properly used and accounted for over the life of the project. All financial management systems should have strong internal controls to ensure well-organized operations, accurate and reliable financial reporting and tracking, and compliance with all applicable laws and regulations. A clear-cut system of internal controls also guarantees a system of checks and reviews, so funds cannot be fraudulently used or misappropriated for purposes other than those stated in the project application. Effective internal controls must ensure:

- (a) Transactions are properly recorded and accounted for, in order to:
 - (1) Permit the preparation of reliable financial statements and Federal reports;
 - (2) Maintain accountability over assets; and
 - (3) Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;
- (b) Transactions are executed in compliance with:
 - (1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and

(2) Any other Federal statutes and regulations that are identified in the Compliance Supplement; and

(c) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

A strong system of internal controls should include policies and procedures that define and document all agency processes for planning, managing, operating, and reporting on program funding activities. The system should allow subrecipients to accurately account for all federal funds, match funding, equipment, personnel time, contracts, volunteer hours, and supplies purchased or used as match funding for federally funded program activity. All property purchased with federal funding must be accounted for and used only for approved activities as stated in the project application and the grant award documentation. Effective internal controls guarantee that reliable and timely information is readily available to support agency decision-making.

Internal controls include strong measures to safeguard personally identifiable information and other information considered to be sensitive and consistent with applicable federal, state, local, and tribal laws regarding privacy and obligations of confidentiality. Agencies are required to have policies and procedures in place to protect the confidentiality of persons receiving VOCA and VAWA funding. They shall not disclose, reveal, or release any personally identifying information or individual information collected in connection with VOCA-funded services requested, utilized, or denied, regardless of whether such information has been encoded, encrypted, hashed, or otherwise protected. In addition, victims cannot be required to provide a consent to release information as a condition for receiving VOCA funded services. Subrecipients cannot disclose, reveal, or release any client information without the informed written consent of the client. When minors are involved, consent cannot be given by the abuser of that minor, the abuser of the other parent of the minor, or by an incapacitated individual. Keep in mind that the VOCA and VAWA provisions regarding confidentiality do not prohibit compliance with the legally mandated reporting of neglect or abuse.

Proper separation of duties is a critical element of adequate internal control. Organizations should break down fiscal duties that could be completed by a single individual into multiple tasks so that no one person is solely in control of financial processes. For example, the person responsible for reconciling the organization's bank statement for its checking account must be someone other than the person writing the checks. The responsibility of recording amounts in the organization's general ledger should be handled by another person. Checks should, if possible, require the signatures of two people.

One approach to assist organization's management in developing and testing internal controls is to start by reviewing existing processes to determine if they are designed efficiently, meet existing laws and regulations, are being implemented properly, and are working effectively. Internal controls must be clearly documented in writing, and staff must be notified and trained regarding the acceptable

procedures. For example, written organizational policies should include the requirement that employees working on federally funded projects disclose any personal or organizational relationship that might compromise the integrity of the project. For example, any relationship that would pose a personal or organizational conflict of interest or the appearance of a conflict of interest.

1.3 Financial management Systems part 2

Financial Management Systems

All award subrecipients are required to have financial management systems that accurately account for funds awarded to them and have procedures in place to prevent the comingling of funds. An organization's financial management system may be reviewed during the grant application process or at any time after receiving an award.

The following items must be included as part of an acceptable financial management system:

- Maintain detailed and auditable records.
- Track the funding from each award separately from other awards and other funding sources.
- Document the following information:
 - Grant funds awarded
 - Funds reimbursed
 - Matching funds, if applicable
 - Program income, if applicable
 - Subawards (including award amount, purpose, award conditions, and current status)
 - Procurement contracts expensed against the award
 - Expenditures

Any financial management system used must allow the award subrecipient to maintain documentation supporting all receipts, expenditures, and financial obligations for federal funds for each separate project funded by GCC.

An organization's accounting system must have strong, clear-cut internal management and budget controls. For example, the accounting system used should allow for the comparison of actual expenditures or outlays against budgeted amounts for each award and subaward. In addition, the system should allow the subrecipient to do all the following things:

- Follow applicable cost principles, agency program regulations, the terms of award, and

subrecipient agreements in determining the reasonableness, allowability, and allocability of costs.

- Track source documentation substantiating fund activity, such as cancelled checks, paid bills, payroll, time and attendance records, and procurement contract and subaward documents.
- Efficiently manage the drawdown of funds from the U.S. Department of the Treasury, as well as, disbursements.

A strong financial management system also supports the following:

- Presents and classifies costs, as required for budgetary and evaluation purposes.
- Provides cost and property control to ensure best and most effective use of funds.
- Controls funds and resources to ensure compliance with general or special conditions.
- Meets requirements for mandatory reporting, as specified in the award terms and conditions.
- Documents financial data for planning, fiscal control, utilization rates, and evaluation of both direct and indirect costs.

The GCC's goal is to ensure that each subrecipient has an accurate, effective system of accounting and internal controls.

Although the physical separation of cash deposits may not be required under a federal award, the accounting systems of all subrecipients must ensure that federal award funds are not mixed or commingled with funds from other sources.

Subrecipients are prohibited from commingling funds in their accounting systems from one program or from one project to different project. Funds specifically budgeted and/or received for one award may not be used to support or to provide match for another award. *In some instances, a high-risk designation will require a recipient to segregate awards into separate bank accounts. Subrecipients should refer to the terms and conditions of their award and the assessed risk status of the agency.*

1.4 Match or Cost Sharing Requirements

Match or Cost Sharing Requirements

Match funding refers to the required portion of project costs contributed to the project by the agency and not included in federal funds received. Match funding is required for Victims of Crime Act (VOCA), Violence Against Women Act (VAWA), and Juvenile Justice (JJ) Title II funding. For projects funded by any of these funding sources, agencies are required to contribute a percentage of the total funding for each project in addition to the federal funding received (unless otherwise stated by federal statute).

This portion is referred to as the "Match Share" of the total grant funding awarded. When applying for funding, applicants need to read the Request for Applications thoroughly in order to understand what

the match requirements are for that funding source (VOCA, VAWA, or JJ) and be aware of the portion of the total project cost they are expected to provide. If an applicant is unsure of the match requirement for their funding source, they should contact a member of the GCC planning section.

Match funding is subject to the same requirements and restrictions as the federal funds received by the applicant. If the cost is not allowable under federal and state guidelines and regulations, it is not allowable with match funding.

Matching funds and all contributions submitted as match must meet the following criteria in order to be accepted as a portion of match funding. Any funding submitted as match must be:

- Verifiable from the subrecipient's records
- Not included as match for any other federal award
- Necessary to the accomplishment of project or program objectives
- Reasonable for the accomplishment of project or program objectives
- Allowable under 2 CFR 200.400 and the guidelines of the federal program funding source
- Not be part of another federally funded project or an award directly from the federal government (except where specifically authorized by federal statute)
- Provided for in the approved budget as required by the federal funding source
- Conform to other provisions of 2 CFR Part 200

Types of Match

Match funding is stated as a percentage of the total project budget for each project funded. VOCA projects require a 20% match, while VAWA and JJ Title II projects require 25% match funding. Each project is funded by the federal share (75% or 80%) and the match share (25% or 20%), which together equal the total project budget. For example, for a project that requires a 20 percent (20%) match where the total budget is \$100,000, the match required would equal \$20,000, and the federal share funded would equal 80 percent - or \$80,000, for a total budget of \$100,000.

Match contributions can only be counted once as match funding for all of the organization's federally funded projects. The same funds or donations cannot be used to meet the match requirement for two separate projects, whether or not the funding source is the same or different. If match funding can be related to two separate projects (such as domestic violence basic services project and a domestic violence shelter project), the match funding may be prorated between the individual projects. However, the division of the match funding between the two projects must be clearly documented in both project budgets and in the detailed budget narratives attached to the projects.

There are two kinds of match funding: **Cash Match and In-Kind Match.**

Cash Match: Monies donated as cash to an agency can be counted as cash match as long as the funds are spent for services, activities, and/or supplies directly related to the project. Cash match can include funds donated to an agency, funds received from United Way or similar agencies, and state, local or regional grants. Note: Any funds received from any other federal funding sources cannot be used as match. Project costs budgeted and paid with match funds must meet the same criteria as other allowable grant funded costs. They must be: necessary and reasonable for accomplishment of the project, allowable under the federal program guidelines, and allocable to the purposes of the project. Third-party cash contributions may count toward satisfying match requirements, provided the funds are spent on allowable costs.

Valuation of match provided by an award subrecipient must be in accordance with the Cost Principles in 2 C.F.R. 200.306.

In-Kind Match: Items, supplies, equipment, or services donated by third parties is considered in-kind match. A value must be provided for items donated as in-kind match. For example, a landlord normally prices the rent for a building or office space at \$2,400.00 a month; however, since the agency is providing services to victims, the landlord agrees that the agency is only required to pay \$1,000.00 a month. The difference between what the landlord would charge to a for-profit business and what the agency is charged - \$1,400.00 – is considered to be in-kind match. As long as the items or donated services are allowable, allocable, necessary, and reasonable for the project, the value of donated services or items may be used to meet the match requirement for a project. Each agency must provide documentation that supports the value of the in-kind match. Available documentation should be provided with the grant application for some items (e.g., lease) but must be provided with the reimbursement request (e.g., clothing donations).

Valuation of In-Kind Match

- **Donated or volunteer services:** Volunteer services or services donated by third-party professionals, technical personnel, consultants, and other skilled and unskilled labor may be counted as match funding if the service is an integral and necessary part of an approved project. Keep in mind that costs must be in line for similar services within the agency or – if the agency doesn't employ anyone in the specific field – within the same geographic area. For example, a child care worker who donates her time to provide childcare while case workers are with the parent could be counted as in-kind funding in the amount of \$14.00 per hour, depending upon the level of service provided (playing games, assisting with homework, etc.). A certified trauma specialist may provide trauma counseling services to victims for the agency, but only charges \$35.00 per hour compared to the specialist's regular billing rate of \$80.00 per hour. The difference between the two rates – \$45.00 per hour – can be counted as in-kind match. Again, the cost must include support for the market rate valuation of similar services (provided by

similarly qualified professionals) "market rate" in the area for the type and level of service being provided. A reasonable amount may also be included for fringe benefits in the valuation.

- *Employees of other organizations:* When an outside employer furnishes the services of an employee free of charge in the employee's normal line of work, the services should be valued at the employee's regular rate of pay plus an amount for fringe benefits and allowable indirect costs. For additional guidance on cost sharing or matching, please review 2 C.F.R. 200.306
- *Valuation of third party donated supplies, equipment, or space:* If a third party donates supplies, equipment, or space the value must not exceed the fair market value of the property at the time of donation. If an office supply company donates printers to an agency, the company should provide an invoice showing that the items were donated and the retail value of the printers. The value of large equipment, buildings, or land when the title passes from the donor to the subrecipient will depend upon the purpose and funding source of the federal award. In any case, the value assigned to the donation cannot exceed the fair market value of the item or property at the time of the donation.
- *Awards for capital expenditures:* If the purpose of the award is to assist an award subrecipient in the acquisition of equipment, buildings or land, the aggregate value of the donated property may be counted as cost sharing or matching. Keep in mind that some funding sources, such as VOCA or VAWA, do not allow for the purchase of property, for capital improvements to buildings and property, or for construction purposes.

1.4.1 How to Calculate Match

Step 1:	Award Amount / Percentage of Federal Share of Total Project Cost	Equals	Total Adjusted Project Cost
Step 2:	Total Adjusted Project Cost X Percentage of Recipient Share of Total Project Cost	Equals	Required Match Amount

Example: The federal government awards an agency a \$100,000 grant. The grant has a 20 percent match.

	Formula	Amount	Result
Federal Grant Amount	—	\$100,000	Amount Federal Government Contributes (Federal Share)
Compute Total Project Cost	$\$100,000 \div .80$	\$125,000	Total Project Cost

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Match Requirement	\$125,000 x .20	\$25,000	Amount Recipient Contributes as Match Amount (Match Share)
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In the example above, the total project cost was computed to be \$125,000, with a budgeted federal share of \$100,000 and a recipient match share of \$25,000 (20% required match share).

Allowable Sources and Types of Cash Match

Cash match may come from a variety of sources, including the following:

- State, tribal, and local government funds.
- Equitable Sharing Program payments, when allowable under the guidance issued by the U.S. DOJ Asset Forfeiture and Money Laundering Section pursuant to 21 U.S.C. §881(e).
- Funds contributed from private sources (e.g., donations, private grants from foundations, etc.).
- Program income generated from projects and the related interest earned on that program income, provided these projects are identified and approved as part of the budget and award application.
- Program income funds earned from seized assets and forfeitures (adjudicated by a State court, as State law permits) and subject to program income rules.
- Certain federal funds made available to a tribal agency or organization, where federal law explicitly permits such funds to be used as match. For example, certain Indian Self-Determination and Education Assistance Act (ISDEAA) grant funds, and funds provided under ISDEAA self-determination ("638") contracts, may be used as match. See 25 U.S.C. 5332 (ISDEAA grants); 25 U.S.C. 5325 (ISDEAA contracts). Also, funds "appropriated by the Congress for the activities of an Indian tribal government or of the Bureau of Indian Affairs performing law enforcement functions on any Indian lands may be used to provide the non-federal share of the costs of programs or projects funded [under certain grants from the Office for Violence Against Women]." 42 U.S.C. 3796gg- 1.
- Sources otherwise authorized by law.

Timing of Matching Contributions

While match funding is usually allocated by year, the match contribution does not need to be applied at the exact time or in proportion to the use of federal funding awarded; however, the full match share **must** be obligated by the end of the award period.

Match Documentation

The most common error found during the final financial reconciliation and closeout of a GCC funded project is the failure to properly report matching funds. The full match share provided (both cash and in-kind) should be submitted every month with the reimbursements. If the required match share has not been reported by the end of the project, the GCC will assume the award subrecipient did not meet the required match and will initiate collection of proportionate federal funding from the subrecipient. Agencies receiving federal funding must document and maintain records for match funding in the same manner as federal funds, showing the source of the funds, the amount, and timing for all match share contributions.

In addition, if a subrecipient has included a match that exceeds the required matching portion allocated in its approved budget, the additional amounts must be included and maintained in the records as if they are a part of the regular match amount.

- The subrecipient has primary responsibility for meeting the match requirements.
- The subrecipient must maintain records that clearly demonstrate the amount, source, and when the funds were contributed.

GCC recommends that subrecipients record cash/in-kind match every month with their reimbursement request. Staff reviews match annually before moving the project into the next year. The best practice is to meet the match every month instead of at the end of the year or end of the project. The match report should be submitted with supporting documentation in the Grant Enterprise Management System (GEMS).

2 Waiver of Match Requirements

There are instances where the grant-making component may waive the subrecipient share of project cost.

2.1 Waivers Specific to OJJDP Awards:

The Office of Juvenile Justice and Delinquency Prevention Administrator may increase the federal share of project cost to the extent deemed necessary if:

- The agency is part of an American Indian or Alaska Native tribe, and
- The tribal agency does not have sufficient funds to meet the local share of the cost of any program or project award to be funded under Title II of the Juvenile Justice Act.
- The OJJDP grant-making component shall waive any requirement for local matching funds under \$200,000 (including in-kind contributions) required by law to be provided by American Samoa, Guam, U.S. Virgin Islands, or Northern Mariana Islands, and may (at its discretion) waive any matching requirements that equal or exceed that amount. (Pub.L. 96-205, Title VI, § 601, Mar. 12, 1980, 94 Stat. 90, as amended Pub.L. 98-213, § 6, Dec. 8, 1983, 97 Stat. 1460; Pub.L. 98-454, Title VI, § 601(b), Oct. 5, 1984, 98 Stat. 1736)

2.2 Waivers Specific to OVW Awards:

Match may be waived based on demonstration of financial hardship. In addition, awards to victim service providers for victim services or to tribes are subtracted from the federal award amount for purposes of calculating required match. States may not require tribal victim service providers to provide matching funds for their projects.

In the case of VAWA funding, nonprofit agencies are not required to provide match funding. Governmental agencies and law enforcement agencies must include match funding.

2.3 Waivers Specific to VOCA Awards:

For VOCA funded applications, an agency may request a waiver of the match funding requirement by including a letter (on agency letterhead) as an application attachment. The waiver request letter must supply supporting information to justify the waiver of the match funding requirement and must be submitted at the time of application. At a minimum, the waiver request should address any of the following that apply:

- practical and/or logistical obstacles to providing match (*e.g.*, public agencies that do not engage in private fundraising and may have limitations on soliciting contributing funds);
- local resource constraints (*e.g.*, rural community with limited local funding availability or volunteer capacity);
- increases to VOCA funding where local funding availability has not increased to the same degree;
- past ability to provide match- OVC generally expects subrecipients to provide at least the same dollar amount of match it provided during the grant year immediately preceding the year of the waiver request unless a change in circumstances justifies a lower amount.

Each waiver request letter must also include a separate table showing the following information for every VOCA-funded project that the agency has or is requesting: the name and project number of each project/application, the \$ amount of each project (federal share), the \$ amount match required before the waiver, the \$ amount of (requested or previously approved) match waiver(s) and the final match amount for the project if the waiver is approved.

Agency letters should be clear in providing information on how the denial of a match waiver would impact the VOCA project and if there are steps the agency has taken or plans to take in order to meet their VOCA match requirements in the future.

NOTE: A match request waiver letter is required for each project requesting a match waiver.

NOTE: Agencies requesting a waiver of the match funding requirement *must* still include match funding in the project budget

3 Financial Budget Analysis

All applications submitted to GCC to request grant funding must include a project budget that details the amount of funding requested – including match funding – and how those funds will be allocated over the duration of the project (period of performance). The budget should cover costs that support the goal of the project. Each line or item included in the budget should clearly support the activities of the project. A well-prepared budget justifies the proposed expenses by linking the budget items to the proposed activities, as described in the application narrative.

The costs proposed in a grant budget need to be:

- *Necessary*, for implementing the proposed program. See 2 C.F.R. 200.403(a).
- *Reasonable*, if a prudent person would have incurred the same costs under the circumstances prevailing at the time the decision to incur the cost was made. See 2 C.F.R. 200.404.
- *Allocable*, each cost can be properly chargeable or assignable to the federal award/objective. See 2 C.F.R. 200.405 for the criteria for meeting this standard.
- *Allowable*, in that the cost is necessary and reasonable for the performance of the award and is allocable. See the 'Request for Applications', the Department of Justice Financial Guide, and 2 C.F.R. 200.403 for allowable costs.

3.1 Budget Building

The budget submitted with the application should contain the following three items:

- Budget Summary
- Budget Detail Worksheet
- Budget Narrative

The Budget Summary is calculated in GEMS and provides a total cost for each budget by category, total project costs, amount of federal funds requested, and the amount of match funding the organization will contribute (non-federal funds). Unless specifically stated, match funding **must** be included in the project's budget. Any funds contributed to the project by the organization, which are over and above

the required match, will nevertheless be considered as "over-match" if included in the budget. The requested federal funds plus the match funds should equal the total project cost.

The Budget Detail Worksheet is an itemized list of the costs and calculations used to determine the proposed expenses for each budget category, subcategory, and line item that created the total costs included in the budget summary.

The Budget Narrative provides a brief description supporting each line item cost in the budget detail worksheet and links the project's budget back to the performance requirements stated in the application's goals and objectives.

Budget Category Details

All the costs in the proposed budget should fit into one of the following budget categories:

3.2 Personnel

The 'Personnel' category lists all costs associated with all organizational labor to be expended for the project, including the cost of fringe benefits optional benefits such as health, dental, and/or other insurance coverage, as well as mandatory personnel costs paid by the employer, including Social Security contributions, unemployment insurance coverage, and Workers' Compensation coverage.

In the project budget, each position to be funded should be listed by title, position, and employee name (if available). The cost of that position on the project can be computed by displaying the annual salary and the percentage of time that individual will be working on the project, or by displaying the hourly rate and the number of proposed hours the individual will be devoting to the project.

The compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within other parts of the organization, or for similar work in other parts of the local labor market. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

Example:

Name	Title/Position	Annual Salary/Rate	Level of Effort	Length of Time	Estimated Cost
John Smith	Project Director	\$60,000.00	100%	12 months	\$60,000.00
Mary Jones	Program Manager	\$45,000.00	100%	12 months	\$45,000.00
Peter Mays	Assistant Solicitor	\$32,000.00	50%	12 months	\$16,000.00

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Cost of Living Increase for Year 2				Increase	
John Smith	Project Director	\$60,000.00	100%	2%	\$61,200
Mary Jones	Program Manager	\$45,000.00	100%	2%	\$45,900.00
Peter Mays	Assistant Solicitor	\$32,000.00	50%	2%	\$32,640.00
Total Personnel/Labor Costs					\$139,740.00

The example above includes an example of a calculation for a cost of living increase for the second year of the project. Many organizations develop cost-of-living compensation policies based on projected funding that reflect the cost of living increases in multi-year grant budgets.

In the detailed budget narrative, the narrative should include This is an example of a budget narrative written for the personnel category. It includes:

- A distinct job title for the position;
- A description of each position;
- A brief explanation of how the specific individual will be supporting the grant award; and
- An estimate of the percentage of time (level of effort) that the budgeted individual will spend working on grant activities.

The narrative explains how the salaries are allocated. The narrative should be brief but concise.

Sample Personnel Budget Narrative

The project director will oversee and manage the daily operations of the county drug court program. She will provide clinical assessments, manage clinical staff hiring and training and the clinical treatment curriculum, and assure maintenance of the required licensing for the treatment facility. 100% of the project director's time will be dedicated to the project.

The program manager will serve as coordinator and provide legal assessments. She will coordinate the legal and treatment aspects of the program, monitor the participants' progress, and provide case management for each participant. 100% of the program manager's time will be dedicated to the project.

The assistant solicitor will provide screening for eligible participants within the first weeks of arrest including regular visits to the county detention, attending team meetings, and prosecuting those participants who are to be unsuccessfully terminated from the program. The assistant solicitor's salary will be funded 50% by the grant, and 50% by the solicitor's office. Fifty percent of the assistant solicitor's time will be dedicated to the project.

The annual salaries of the project director, program manager, and assistant solicitor are consistent with clinical directors, managers, and solicitors in the area.

Job Information

In the project application under 'Job Information' for each position include the Job Title, Employee Name (or "To Be Hired" if recruiting for the position), Job Type (full-time or part-time), Professional Licensure (which should include any training, certification, or educational degree that applies to the position and its job duties), and the Percentage of Time Spent on Project (the amount of time that the person in the position will dedicate to this project alone), and Job Duties. Under 'Job Duties' include the work to be performed related specifically to the project, providing detailed information to allow the grant reviewers to know how that position contributes to the project.

Note: A one-line job description or "See Detailed Job Descriptions" will not suffice! While more information can be provided under the detailed job description, summary information on the duties related to and the level of effort for each position should be included here.

3.3 Fringe Benefits

Fringe benefits includes allowable costs covered by employers for employees in addition to regular salaries and wages. **The cost of fringe benefits is allowable as long as they are reasonable and are allocated to the grant in the same percentage that the employee's time is allocated.** Some fringe benefits – such as unemployment insurance – are required by law. Fringe benefits include, but are not limited to:

- Health, dental or life insurance
- Retirement or 401K plans
- FICA
- Unemployment insurance
- Paid leave

Fringe benefits included in the project budget should be consistent with what the organization usually offers to other employees for the positions listed in the budget and must also be pro-rated based on the percentage of time each employee works on the specific project. Documentation supporting the cost of fringe benefits must be documented in the same way as salary and wage information.

3.4 Travel

Travel expenses are allowable costs for employees who travel on official business related to the project. Travel costs must comply with federal policy or the organization's written travel policy. If the organization does not have its own acceptable written travel policy in place, then the state travel policy and travel reimbursement rates must be followed. Agency per diem and travel rates must be "reasonable" by federal standards and thus, should not exceed GSA rates. Rate exceptions can be requested (but must be approved on an individual basis) prior to the travel. Each agency must indicate in the budget narrative whether its policy or the state's policy will be followed, the purpose of the travel, who will be traveling, and how the travel will enhance or improve the objective of the project. Only staff or individuals directly related to project activities can be funded for travel. Note that travel expenses for contractual personnel should be listed under the contractual category and should be included in the contractual section of the detailed budget narrative.

Budget items for travel should indicate the number of travelers and the costs for each individual traveling. Items, such as lodging, airfare, ground transportation, baggage fees, and any other allowable expenses associated with travel should be listed on separate budget lines. The per diem amount for the policy being followed should also be shown.

The following is an example illustrates the budget detail and narrative entered for out-of-state conference travel included in a project budget for staff that are going on travel that is 100% funded by the grant. It shows a breakdown of costs for out-of-state transportation, lodging, per diem, and other expenses for staff traveling on official business. The following budget narrative provides an explanation of who is traveling, the destination, and the purpose of the travel. Travel costs must be consistent with stated travel policies and must comply with state and federal regulations regarding allowable travel expenses. Also, costs for travel cannot exceed the costs charged by other agency employees who are not funded through the project.

Travel - Training	Number of Travelers	Cost per Person	Number of Nights/Days	Estimated Cost	Federal Share
Transportation — Airfare- Out of State Travel: DV Conference	3	\$500.00	—	\$1,500.00	\$1500
Lodging	3	\$100.00	3 nights	\$900.00	\$900
Per Diem (Full Days)	3	\$60.00	2 days	\$360.00	\$360

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Per Diem (Travel Days)	3	\$45.00	2 days	\$270.00	\$270
Other (Parking, Ground Transportation, etc.)	3	\$30.00	—	\$90.00	\$90
Total Travel Cost				\$4,969.05	

Sample Travel Narrative

Travel to Jacksonville, FL for the Project Director, Program Manager, and Assistant Solicitor to attend the mandatory OJP-sponsored National Domestic Violence Conference to be held December 8-10. Staff will fly to Jacksonville on December 7th and will return December 10th after the conference ends. All costs are consistent with written agency travel policies. Hotel rates were negotiated by the NADCP for lodging at the conference location. In accordance with organizational policy, per diem rates are based on the prevailing GSA per diem rates for Jacksonville, FL for December 2019. The lodging per diem includes the 14.5 percent occupancy tax for hotel rooms in Jacksonville, FL. Airfare, parking, transportation, and baggage fees are for round trip travel from RDU International Airport, Raleigh, NC to Jacksonville FL.

- ➔ Note: Travel costs may be included in the budget for trips for staff planned up to two years in advance, when the exact destination of the trip may not be known. It is good to build some flexibility into the budget when estimating travel costs. For example, an organization in North Carolina may schedule a national conference each year when the first trip will travel to Orlando, but the second-year trip may be held in San Francisco. Allow for some variation in travel location or air fare increases that may occur during the period of performance.

When a DOJ is hosting/sponsoring a conference or training, it is important to remember that all contracts for events funded with DOJ funds that include 30 or more participants (federal or non-federal) must ensure that lodging costs for attendees do not exceed the prevailing federal per diem rate for lodging. If the lodging rate is not at or lower than the federal per diem rate none of the lodging costs associated with the event can be funded through the project. As a result, the award recipient (and any funded attendees) would be required to pay for all lodging costs for the event with other non-federal funding sources, not just the amount in excess of the federal per diem.

For example, if the federal per diem for lodging is \$78 per night, and the event lodging rate is \$100 per night, the award recipient would be required to pay the full \$100 per night, not just the difference of \$22 per night.

3.5 Equipment

Federal regulations define equipment as tangible property having a useful life of more than 1 year and having an acquisition cost of \$5,000 or more. Any non-expendable items to be purchased with project funding that cost \$5,000 or more should be listed as equipment in the project budget. Nonprofit and governmental agencies (other than state agencies) must include a documented procurement policy in their application if they seek to purchase either supplies or equipment with federal funds. State agencies must follow state procurement policies. Procurement policies should be consistent with state and federal regulation requirements.

When including equipment purchases in the project budget, the budget narrative should include the cost and benefits of purchasing equipment as opposed to leasing the equipment. The narrative should explain why the equipment is necessary for the success of the project and how it will contribute to the goals and purpose of the project. The budget narrative should explain the procurement process of purchasing or leasing the equipment. If an organization does not have its own equipment procurement policy, then the state policy must be followed. Note: If there is only one vendor available to supply the equipment, a sole source agreement must be submitted prior to the purchase/leasing of the equipment.

The following is an example of a budget detail and narrative written for the equipment category. It lists the equipment to be purchased along with the estimated costs. The narrative explains how the equipment will support the program and also includes a statement of the procurement policy that will be used. If the equipment is going to be used for non-grant purposes, then the cost of the equipment must be allocated based on its projected usage. In the budget shown below, the machine will be used 50% for grant purposes and 50% for administrative/general agency work, so the federal share that can be charged to the grant is only 50% of the total cost.

Equipment	Unit Cost	Number of Units	Estimated Cost	Federal Share
Copier/Scanner/Fax Machine	\$5,500.00	1	\$5,500.00	\$2750.00
Total Estimated Cost			\$5,500.00	\$2750.00

Sample Equipment Narrative

The copier/scanner/fax machine will replace a much older copier that does not have scanning or faxing capabilities and frequently needs maintenance which significantly delays the work of the agency. The copier preferred has greater capacity and can print and scan documents more

quickly and clearly. The copier is essential to the daily operations of the agency and will assist the Program Manager and the Assistant Solicitor to increase their ability to share documents and communicate more quickly, which will allow them to process more cases, which will increase the program's capacity (50%). The copier machine will also be used by the agency administrative assistant/receptionist for general agency and fundraising purposes (50%). Agency procurement policies will be followed for the purchase of the copier. The agency will solicit 3-4 bids for the copier preferred and select from the bids submitted based on cost, performance capacity, and maintenance included with the machine in accordance with the agency's procurement policy.

3.6 Supplies

Supplies are items and equipment that cost less than \$5,000. They are typically items used or consumed over the life of the project and support the activities of the agency on an ongoing basis. The budget detail worksheet should list each supply by the item (excluding standard office supplies, which are grouped in one line for each year of the project). The line should show the item to be purchased, how frequently purchases will be made, and how the purchases will support the activities or goals of the project. Office supplies used for the project should be included in the budget narrative. A summary list of the items included under 'Office Supplies' should be included as a project attachment. If office supplies and equipment are to be used by employees who are not fully funded by the grant, then the cost of purchasing the supplies and equipment should not be 100% allocated to the grant but should be allocated in accordance with the time the employee will be using the item(s) for grant purposes. For instance, a laptop and supplies to be purchased for employees whose time is 50% allocated to the project and 50% allocated to non-grant related administrative tasks should only be 50% allocated/funded by the grant.

Supplies	Unit Cost	Number of Units*	Estimated Cost	Federal Share
Office supplies (copy paper, toner cartridges, pens, etc.) – 100%	\$625.00	2	\$1250.00	\$1250.00
Cell Phones (50%)	\$125.00	2	\$250.00	\$125.00
Laptop Computers (50%)	\$750.00	2	\$1,500.00	\$750.00
Software for Laptop Computers (50%)	\$400.00	2	\$800.00	\$400.00
Total Estimated Cost			\$3800.00	\$2525.00

Sample Supplies Narrative

Two laptop computers will be purchased for the two case managers to replace older, slower computers now in use. Software for the laptops will also be purchased and installed, as well as safety and anti-viral software for the protection of information stored on the machines. Two cellular telephones will also be purchased for these positions to ensure communication with the office when they are at alternate locations, such as the clinic, the family justice center, or the courthouse. They will also support these positions in providing on-call support and/or back up services when needed. Both case managers serve 50% on an employment services grant from the Department of Commerce and the supplies will be 50% funded by this source.

Office supplies will be needed for routine operations at the agency, including making copies, printing information for victims or staff, and maintaining the office and facility. All items to be purchased are listed in the Detailed Office Supplies document attached. Supplies are ordered quarterly. Estimated purchases will include 15 cases of copier paper, 4 boxes of business envelopes, 2 boxes of clasp envelopes, 4 toner cartridges for the large copier, 12 cartridges for the color inkjet printer, pens, highlighters, paperclips, binder clips, hand sanitizer, and paper towels. The office supply estimate is for supplies strictly used for this project.

Other Supply Costs

There are several additional items that are included in the Supplies category, even though they are not usually considered as supplies. Expenses such as rent, utilities, telephone service, internet access, or mobile phone service are entered in the grant budget under the Supplies category. Because these are recurring costs, they should be entered in the budget with an average monthly rate as the 'Unit Cost' and the 'Number of Units' as 12 – one unit for each month. While an item such as rent will remain stable over each funding year, costs of telephone service, utilities, or mobile phone services will vary over the 12-month period. For these items, use an estimate of the average cost of these items as unit cost. It is understood that these costs will fluctuate, so the amount of reimbursement for each will be based upon actual costs (until the budget for that item is expended). Other items, like property insurance coverage, may be paid twice a year. In those cases, the semiannual cost would be entered as the 'Unit Cost' and the 'Number of Units' would be '2.' As with other items, the budget narrative must indicate how these expenditures will support the project goals and objectives and the basis for these expenses. These costs also must be allocated across your organization. **It is not acceptable to charge the project for the entire rent for an office space unless everyone in that office only works 100% towards this project.** If rental costs are listed in the budget, a copy of the leasing agreement should be uploaded to the project as an attachment. It is important to note that some miscellaneous cost items may have specific regulations which govern if or how those items may qualify for inclusion in the budget. Check the regulations related to the funding source, the Department of Justice Financial Guide, or 2 CFR 200 for information on funding costs of any items that may be questionable.

Other Costs (Listed as Supplies)	Unit Cost	Number of Units	Estimated Cost	Federal Share
Rent (90%)	\$2,200.00	12 months	\$26,400.00	\$23,760.00
Cell phone Service (100%)	\$180.00	12 months	\$2160.00	\$2,160.00
Total Estimated Cost			\$28,560.00	

Sample Other Supplies Narrative

The monthly rent for the agency is negotiated at \$2,200.00 per month. The leased space provides four offices, a designated therapy room, an exam room with a changing space, a conference room for meetings of the multi-disciplinary team, and a kitchen/break area for staff which also allows us to prepare snacks or light meals for victims when needed. Based on the included floor plan, all of the space except two offices is used 100% for victim services project. The two offices not used for this project are 10% of the facility. 90% of the space is allocated to this budget. A copy of the leasing agreement is attached to the application.

Two staff members have cell phones for communications, including texting and email when they are out of the office. A third cell phone is rotated between staff members or volunteers providing off-hours crisis line coverage. The average cost of the three mobile phones last year was \$175.00/month; however, we expect an increase in the billing rate. As a result, the average monthly cost has been increased to \$180.00 to cover the estimated increase. The cellular phone service budgeted is for phones used 100% for this project.

3.7 Contractual Expenses

A procurement contract is for the purpose of obtaining goods and services to support the activities of the project and to access services or training for the purposes of the project. Agencies can enter into contracts to cover a variety of items or services, from training for law enforcement personnel, legal services, counseling or specialized therapy for victims of crime, purchasing body cameras, or for obtaining the services of certified forensic medical examiners. Items or services that can be purchased or provided through a contract will vary widely based on the federal funding source, so review the "Request for Application" thoroughly to determine if the funding source will cover the planned contract purchase or service included in the project application. The proposed cost for any contract item will be entered in the Contractual budget category. To arrange for these purchases or services, an agency will

arrange to enter into a contract with an outside vendor to provide the purchase, services or support needed for a project and the proposed cost will be entered in the Contractual budget category.

*Keep in mind that for individual service contractors, the federal government limits reimbursement to \$650 per day or \$81.25 per hour. Reimbursement at higher levels requires prior approval and must be fully justified, with supporting documentation, including a resume or CV, an explanation of the value the contractor will bring to the project, and data to support the request for a higher reimbursement rate (e.g., not available from another source, special expertise, etc.). Note: The Labor & Economic Analysis Division of the NC Department of Commerce has extensive wage and salary information available online at <https://d4.nccommerce.com/> under Occupational Employment and Wages in North Carolina (OES)). Also, any contract submitted, regardless of the rate of reimbursement, **must have prior approval** from your grant manager.*

If an agency plans to implement one or more procurement contracts, federally mandated procurement standards require that contracts:

- Should be entered into after a full competitive bidding process
- Must provide justification and have prior approval if the agency wishes to proceed without going through a competitive bidding process, in which case the agency must submit a GCC Sole Source Procurement agreement (www.ncdps.gov/gcc forms) or otherwise get written approval.
- Any contracts included as part of a GCC grant application must be reviewed and approved by GCC grant management staff before being signed and uploaded to the project's Attachments file. This must occur before the organization obligates any funds related to the contract.

Note: Approval of the grant award does NOT constitute specific approval of a contract whether competitive or non-competitive. All contracts must be submitted to the grant manager assigned to the project for review and approval before obligations for the contract can be approved. A sample contract template is included. The applicant organization has the responsibility to ensure that no conflicts of interest exist in the selection and hiring process for consultants or the bidding process for contracts. The applicant organization also has the responsibility to ensure that proposed contractors are not debarred or suspended by either the state or the federal government. Suspension and debarment lists are available online for both the state and the federal government. **Subrecipients must confirm that their contractors/vendors are eligible to receive federal funds.** Agencies should note in the budget narrative that its formal, written procurement policy for contracts is being followed and that vendor/contractor eligibility has been confirmed.

The budget detail worksheet should include the proposed contracted organization or consultant's name and a brief description of the contract's purpose(s). A resume or other documentation to support the services or items being purchased should be included in the application attachments for each contract.

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If the contract is for services, the enclosed attachments should detail the experience and certification of the individual contractors (e.g., resume or CV), the service(s) to be provided using grant funds, the hourly or daily rate (subject to the limitations of the federal source), the time frame for the services, and the estimated amount of hours that services will be provided. Remember to review the Request for Application for any limitations or requirements related to the specific funding source. A sample contract template is available on the GCC web site at www.ncdps.gov/gccforms

Personnel Contract Budget

Contractual	Unit Cost	Number of Hours Annually	Estimated Cost
Trauma Counselor	\$45.00/hour	840	\$37,800.00
Drug Screen Technician	\$19.00/hour	520	\$9,880.00
Total Estimated Cost			\$47,680.00

Equipment Contract Budget

Contractual	Unit Cost	Number of Units	Estimated Total Cost
Colposcope	\$6,500.00	1	\$6,500.00
Total Estimated Cost			\$6,500.00

Supply Contract Budget

Contractual	Unit Cost	Number of Units	Estimated Total Cost
Drug Screening Kits	\$2.95	1,250	\$3,687.50.00
Total Estimated Cost			\$3,687.50

Sample Contractual Narrative

The Trauma Counselor will provide direct counseling services to victims of crime using trauma-focused cognitive behavioral health therapy. It is estimated that therapy services will be provided for approximately 840 hours annually. The counselor will be paid at an hourly rate of \$45.00 per hour, which is consistent with prevailing rates charged for therapy in the area.

A drug screen technician will be employed at an hourly rate of \$19.00 to conduct the laboratory testing needed to conduct drug and alcohol screening on samples provided by the substance abuse clinic. provide screens on a regular basis with a schedule of screens conducted a minimum of five times per week to assure client abstinence. It is estimated that the technician will work 8-10 hours each week processing the appropriate tests, as well as documenting and distributing the results of each test as required according to the mandatory chain of custody for specimens sent to the laboratory. The hourly rate is consistent with rates paid to lab technicians performing similar work in the area.

Both contractual arrangements will be filled by soliciting area therapists and counselors and local drug screening laboratories to solicit bids for the positions. Each will be interviewed for their ability to meet the demands of the agency and to provide a competitive rate of compensation.

In both examples presented above, how hours worked and required case management and handled will be included in the contract as negotiated. The examples below illustrate a sample budget narrative for a planned equipment purchase (over \$5,000) and a planned supply purchase (under \$5,000).

The child advocacy center will solicit bids for a colposcope to conduct forensic sexual assault examinations on children who have been sexually assaulted in order to obtain evidence and to determine the severity of any physical injury incurred. A minimum of three companies will be contacted regarding the equipment and related maintenance contracts. A selection will be made from the bids received and determination of the cost-effective delivery of both equipment and maintenance provided through the contract.

The center will solicit bids from medical supply companies to provide substance abuse testing to test specimens to document any drug abuse by probationers reporting to the area office. The solicitation will include the minimum drugs that must be included in the screening and the following items to be included in the kit: polyethylene or polypropylene collection cups with secure lids/caps, bluing tablets, temperature strips, latex/nitrile gloves, tamper-evident seals, evidence bags including a pocket to allow for the insertion of the agency's chain of custody form. Each kit should be enclosed in either a box or a sealed plastic bag. Upon decision of the selected vendor, a contract will be executed for review by the grant

4 Indirect Cost Rates

Indirect costs are expenses an organization incurs that support the organization as a whole and cannot be specifically assigned to one single project but are necessary for the operation of the organization and for each project's activities. Depending upon the size of the agency, indirect costs may include items such as office supplies, salaries for administrative support staff, rent, or insurance. There are two types of indirect cost rates: *federally negotiated indirect cost rates* and *de minimis indirect cost rates*. If an agency has a federally negotiated indirect cost rate, they may apply to use that indirect cost rate as a line item in the project budget. Agencies may elect to use a de minimis rate of 10% if they have never received a negotiated indirect cost rate from a cognizant federal agency. If an agency has a federally negotiated indirect cost rate, a copy of the fully executed, negotiated rate agreement **must** be included as an attachment with the grant application. If the 10% de minimis cost rate is used, the agency must calculate the Modified Direct Total Costs (MDTC) for the project and base the 10% de minimis cost rate on the MDTC. Requests for indirect costs must be made at the time of application for GCC funding.

The budget summary example below page shows the inclusion and application of the indirect cost rate to the other direct costs of the project. The budget narrative has a brief description that includes the indirect cost rate, the basis of the rate, the name of the cognizant federal agency, and the effective date of the rate (much of this information is also contained on the official rate agreement attached to the grant application).

Budget Summary Using a Federally Negotiated Indirect Cost Rate

Budget Category	Amount
A. Personnel (<i>includes Fringe Benefits</i>)	\$190,200.00
B. Travel	\$3,500.00
C. Equipment	\$4,500.00
D. Supplies	\$50,000.00
E. Contractual	\$74,320.00
Total Direct Costs	\$322,520.00
F. Indirect Costs (Based on the terms of the agency's Federally	= 18% of 243,700 = \$43,866.00

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<i>Negotiated Indirect Cost Rate of 18% applied to personnel, travel and supplies)</i>	
Total Project Costs	\$366,386.00

Sample Narrative for the Indirect Cost Rate

A federally negotiated indirect cost rate of 18 percent (18%) has been reviewed and approved by the U.S. Department of Health and Human Services. Items included in the negotiated indirect cost include administrative salaries, office supplies, and rent. This rate is effective through June 30, 2021.

10% De Minimis Cost Rate

The De Minimis Cost Rate is based on an agency's Modified Total Direct Costs – or MTDC. MTDC calculations generally exclude equipment, rental costs, administrative costs, and supplies that serve the entire organization. MTDC generally includes salaries, wages, applicable fringe benefits, supplies, services, travel, and up to the first \$25,000 for contracts requested in the project budget.

The budget shown below illustrates a calculation of the MDTC based on the budget categories of a project. The lines shaded in gray cannot be included in calculating the 10% for MTDC.

Budget Category	Budget Amount (Direct Costs)	Indirect Calculation (MTDC)
Personnel	\$190,200.00	$190,200 + 3500 + 50,000$ $= 243,700$ $* 10\%$ $= \$24,370$
Travel	\$3,500.00	
Equipment	\$4,500.00	
Supplies	\$50,000.00	
Contractual	\$74,320.00	\$25,000
Total Direct Costs	\$ 322,520	$= 24,370 + 25,000$
<i>10% De Minimis</i>		$= \$49,370$

<i>Indirect Costs</i>		
Total Project Costs	$= \$322,520 \text{ (Direct)} + \$49,370 \text{ (Indirect)}$ $= \$371,890$	

10% De Minimis Cost Rate Budget Narrative

The agency is electing to use the 10% de minimis cost rate to include personnel, travel, and supplies. The worksheet for this calculation is uploaded to the project attachments.

5 Salary Limitations

For OJP programs, with respect to any award of more than \$250,000, subrecipients may not use federal award funds to pay total cash compensation (generally salary plus cash bonuses) to any employee of the subrecipient at a rate that exceeds 110 percent of the maximum annual salary payable to a member of the federal government's Senior Executive Service (SES) at an agency with a Certified SES Performance Appraisal System for that year.

A subrecipient may compensate an employee at a higher rate, provided the amount in excess of the limitation is paid with non-federal funds. For employees who charge only a portion of their time to an award, the maximum allowable amount to be charged for compensation is equal to the percentage of time worked on the grant times the maximum salary limit (110% of SES salary).

Any additional compensation beyond 110 percent of the SES level will not be considered matching funds where matching requirements apply.

6 Availability of Funds

GCC makes awards for a specified period termed "period of performance". The period of performance is the time during which the subrecipient may incur new obligations to carry out the work authorized under the federal award. Generally, a subrecipient may charge to the federal award only allowable costs incurred during the period of performance. The period of performance is usually referred to as the award, project, or obligation period. The award period is established for each award and is included in the award document. Award periods generally range from 12 to 24 months (the period can be shorter or longer depending on the specific program).

Subrecipients should review the award document in detail and pay particular attention to the project start and end dates.

For example:

Period	Example
Award Period/Period of Performance	10/01/15 - 09/30/17
Obligation Period***	10/01/15 - 09/30/17
Liquidation Period (45 days after award end date)	10/01/17 - 11/15/17

7 Award Period/Obligation of Funds

The "award period" is the grant beginning date through the grant ending date as indicated on the award document. The "award period," "period of performance," and "obligation period" are generally the same thing: the period of time during which an award subrecipient may obligate or spend the funding.

An obligation is a legal liability for which funds are committed and disbursement as expected to occur during a specified time period. For example, if you place an order for a piece of equipment to be purchased with award funds, the order is an obligation. An obligation occurs when funds are committed, such as in a valid purchase order or requisition to cover the cost of purchasing an authorized item on or after the beginning date of the award period, and up through the last day of the award period. Unless otherwise stipulated in the awards terms and conditions, the award budget must be cleared before an obligation can be created by a subrecipient.

Note: Due to processing timeframes within OJP and OVW, an award may be issued several weeks after the project beginning date. However, if a subrecipient obligates funds prior to the start date of the project award period indicated on the award document, that obligation may not be an allowable expense, unless approved in advance by the awarding agency.

Obligations must occur during the award period stated in the award documents. Any funds not obligated by the subrecipient within the award period (or any extension of that period approved by the GCC) will lapse.

The obligation deadline is the last day of the grant award period. No additional obligations can be incurred after this period, unless otherwise stipulated.

Example: If the award period is October 1, 2016 to September 30, 2018, the obligation deadline is September 30, 2018.

Subrecipients of discretionary grant awards must complete performance including all deliverables expected from the grant during the obligation period.

8 Project Extension Guidance

Project extensions generally should not exceed 3 months, but projects may be extended up to 12 months. However, two awards cannot overlap if they are funded under the same priority for the same purpose. For example, a current Sexual Assault Basic Services project cannot be extended if it overlaps a continuing Sexual Assault Basic Services project that will begin during the extension period.

Requests for retroactive extension of project periods will not be considered.

A request for an extension of the project period beyond 3 months must be justified by circumstances that adversely affected the subrecipient's ability to perform some aspect of the project or to fully expend funds during the period of performance.

9 How to Obtain Access to GEMS

For GCC awards, only user(s) within the organization that have been designated as the organization administrator, authorizing official, financial officer, and project director for the award may access the project in the Grants Enterprise Management System (GEMS).

The authorizing official must create NCID at <https://idpprod.nc.gov>. To complete the registration, the authorizing needs his or her username and password.

Once the registration has been successfully submitted, the authorizing official will submit a request to the GEMS system.

The GCC planning staff will approve the authorizing official role as a project administrator so they are able to give access to the financial officer and project director.

GCC Award Notification and Acceptance

The GCC notifies applicants of awards by sending them the Award notification. Subrecipients should carefully read the award package documentation for instructions and for special terms and conditions.

The Award notification is mailed to the individual(s) listed in the application as the point of contact and the authorizing official. The award document is the official binding agreement between the award subrecipient and GCC. The award package will include the following information:

- Name of subrecipient
- Project Name
- Project number
- Grant period
- Amount of federal funding
- Special conditions

10 Timeline for Acceptance

Subrecipients have 45 calendar days from the date of award to accept most awards.

If the award has not been accepted within the specified timeframe, the funding obligation may be terminated without further cause.

10.1 Accepting the Award

When you receive your grant award packet in the mail, read through the documentation carefully. There are special conditions attached to each grant award. The special conditions provide detailed instructions and requirements from the federal funding agency and outlines many of your responsibilities as a subrecipient of a GCC award. After reviewing the documentation, the award document (gray sheet) and the special conditions must be signed and dated by the project director and the authorizing official.

The completed GCC award package must be mailed to the Governor's Crime Commission, 1201 Front Street, Raleigh, NC 27609 or hand delivered. The original documents are kept in the subrecipient grant files.

If the name of the person in the authorizing official or project director is not the name preprinted on the award document, then the award documentation must be returned to the GCC for correction. If the person filling these roles in your organization changes after your application is submitted, please notify GCC so that correct information for your organization can be maintained in our system.

No changes should be made directly on the award document! Doing so will render it null and void.

No funds can be disbursed until the GCC has received the signed award document indicating acceptance of the award and all special conditions. If an organization decides not to accept the award as provided, it should contact the planning section of GCC to discuss any changes that need to be made and return the award packet to GCC.

10.2 Special Conditions (Conditions of Award)

Each award contains terms and conditions that apply to various aspects of that award. Examples of terms and conditions may include the number of reports that must be filed, types and frequency of audits, amount of funding set aside for travel to specific events, or the disposition of program income.

In GCC award documents, the GCC captures all award terms and conditions under the title of "Special Conditions".

Examples of Special Conditions

The following are examples of common special terms and conditions:

- The subrecipient must agree to read and comply with the financial and administrative requirements set forth in the current edition of the Code of Federal Regulations and DOJ Grants Financial Guide, to include any updated version that may be posted during the period of performance.
- The subrecipient must agree to comply with the Anti-Lobbying Act, which states that the subrecipient at any tier, cannot use any federal funds, either directly or indirectly, in support of the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government.
- The subrecipients must promptly refer to the GCC Office for any credible evidence that a principal, employee, agent, contractor, subrecipient, subcontractor, or other person has done either of the following things:
 - Submitted a false claim for grant funds under the False Claims Act.
 - Committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds.
 - Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the GCC.

INSERT TAB – PRE-AWARD FORMS

11 Pre-Award Forms

- *Specific Uniform Administrative Requirement*
- Typically, as part of the application process, applicants for federal funds must sign and submit standard assurances and general certifications regarding lobbying; debarment, suspension and other responsibility matters; and drug-free workplace requirements. GCC award subrecipients should carefully review the standard assurances and certifications.
- Subrecipients should also refer to the DOJ Grants Financial Guide as well as their award terms and conditions as part of determining the obligations of a particular program and award.
- *Debarment and Suspension*
- As a part of the project application, agencies must ensure that any vendors they contract with using federal funds have not been debarred or suspended by the NC Department of Administration from conducting business with the State of North Carolina OR debarred or suspended from receiving federal funds.
- *Drug Free Workplace*
- Some agencies, in particular state agencies, must confirm that the workplace is drug free. Requirements related to the drug free workplace stipulation can be found under 28 C.F.R. Part 83 for additional information. Additional information will be located in the Special Conditions issued with the grant award document as well as in the GCC Financial Guide.
- *Lobbying*
- All agencies applying for or receiving federal funds are prohibited from lobbying at any level. Again, refer to the Special Conditions issued with the grant award and the GCC Financial Guide.

11.1 NCID Policy



N.C. Department of Public Safety, Governor's Crime Commission NCID Acceptable Use Policy

Section 1. Application

This policy applies to any state employee, contractor, **sub-recipient**, or **third party** who uses any device, whether state-owned or personal, to connect to the State Network. G.S. §143B—1336(a)(5) defines the State Network as “any connectivity designed for the purpose of providing Internet Protocol transport of information for State agencies.” State law also requires the Department of Information Technology (DIT) to manage the State Network.

Section 2. Requirements

1. Users may not connect personal devices to the State Network without express written permission from the agency head or the agency head's designee. This requirement does not apply to users who connect to the State Network through a state-supplied “guest” Wi-Fi network.
2. Personally owned “smart” devices may not be connected to the State Network. “Smart” devices, commonly referred to as the “Internet of Things,” include such devices as thermostats, wearable technologies, or appliances.
3. All devices connected to the State Network must have updated malware/anti-virus protection.
4. **Users must not attempt to access any data, documents, email correspondence, and programs contained on systems for which they do not have authorization.**
5. Systems administrators and authorized users must not divulge remote connection information or other access points to information technology resources to anyone without proper authorization.
6. **Users must not share their account(s), passwords, Personal Identification Numbers (PIN), Security Tokens (i.e. Smartcard), or other similar information or devices used for identification and authorization purposes.**
7. Users must not make unauthorized copies of copyrighted or state-owned software.
8. **Users must ensure all files downloaded from an external source to the State Network or any device connected to the State Network, including a diskette, compact disc (CD), USB flash drive, or any other electronic medium, is scanned for malicious software such as viruses, Trojan horses, worms or other malicious code.**
9. Users must ensure that the transmission or handling of personally identifiable information (PII) or other sensitive data is encrypted or has adequate protection.
10. Users may not download, install or distribute software to state-owned devices unless it has been approved by the agency head or the agency head's designee.
11. Users must not download State data to personally owned devices unless approved by the agency head or the agency head's designee.
12. Users must not purposely engage in activity that is illegal according to local, state or federal law, or activity that may harass, threaten or abuse others, or intentionally access, create, store or transmit material which may be deemed to be offensive, indecent or obscene.
13. Users accessing the State Network through a Local Area Network (LAN) must avoid unnecessary network traffic and interference with other users. Specific prohibitions include, but are not limited to, the following:
 - (a) Unsolicited commercial advertising by public employees and State Network users. For the purpose of this policy, “unsolicited commercial advertising” includes any transmission initiated by a vendor, provider, retailer, or manufacturer of goods, products, or services, or by a third party retained by, affiliated with, or related to the vendor, provider, retailer, or manufacturer that describes goods, products, or services. This prohibition does not include the following:

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- (i) discussions of a product or service's relative advantages and disadvantages by users of those products or services (unless the user is also the vendor, retailer, or manufacturer, or related to or affiliated with the vendor, provider, retailer, or manufacturer);
 - (ii) responses to questions, but only if such responses are direct replies to those who inquired via electronic mail, or
 - (iii) mailings to individuals or entities on a mailing list so long as the individual or entity voluntarily placed his/her name on the mailing list.
- (b) Any other type of mass mailing by employees and others accessing the State Network through the agency LAN that does not pertain to governmental business or a state-sponsored activity.
14. Users accessing the State Network through an agency LAN must only access Internet-streaming sites as consistent with the mission of the agency for the minimum amount of time necessary.
15. Users must not engage in activity that may degrade the performance of information resources, deprive an authorized user access to resources, obtain extra resources beyond those allocated, or circumvent information security measures.
16. Users must not download, install or run security programs or utilities such as password cracking programs, packet sniffers, or port scanners that reveal or exploit weaknesses in the security of information technology resources unless approved in writing by the agency head or the agency head's designee.
17. Information technology resources must not be used for personal benefit, political activity, unsolicited advertising, unauthorized fund raising, personal business ventures, or for the solicitation of performance of any activity that is prohibited by any local, state or federal law.
18. **Access to the Internet from state-owned, home based, devices must adhere to all acceptable use policies. Employees must not allow family members or other non-employees to access nonpublic accessible information systems.**
19. Users must report any weaknesses in computer security to the Grant Management Specialist for follow-up investigation. Weaknesses in computer security include unexpected software or system behavior, which may indicate an unauthorized disclosure of information or exposure to security threats.
20. **Users must report any incidents of possible misuse or violation of the Acceptable Use Policy.**
21. **Users have a responsibility to promptly report the theft, loss or unauthorized disclosure of information.**

Section 3. Violations

Violation of this policy could result in disciplinary action, termination, loss of information resources and criminal prosecution.

Section 4. References

The following sections in the Statewide Information Security Manual provide additional guidance in the appropriate use of State information technology resources.

020201 Accessing State Resources in an Acceptable Way
030301 Sending and Receiving Electronic Mail (Email)
030302 Using the Internet for Work Purposes
030303 Downloading Files and Information from the Internet
030307 Filtering Inappropriate Material from the Internet
040102 Implementing New / Upgraded Software

I certify that I have read and understand the NCID Acceptable Use Policy and that I will ensure compliance with this policy.

Signature, Project Director

Date

Printed Name

Title

11.2 No Overdue Tax Form



State Grant Certification – No Overdue Tax Debts

Date: _____

To: State Agency Head and Chief Fiscal Officer

Certification:

We certify that _____ (organization name) does not have any overdue tax debts, as defined by N.C.G.S. §105-243.1, at the federal, State, or local level. We further understand that any person who makes a false statement in violation of N.C.G.S. §143C-6-23(c) is guilty of a criminal offense punishable as provided by N.C.G.S. §143C-10-1.

Sworn Statement:

_____ and _____ being duly sworn, say that we are the Board Chair and Project Director, respectively, of _____ (organization name) of _____ in the State of North Carolina; and that the foregoing certification is true, accurate, and complete to the best of our knowledge and was made and subscribed by us. We also acknowledge and understand that any misuse of State funds will be reported to the appropriate authorities for further action.

Board Chair

Project Director

(Seal)

Sworn to and subscribed before me on the day of the date of said certification.

Notary Signature

My Commission Expires: _____

If there are any questions, please contact the Governor's Crime Commission's Grants Management Director at (919) 733-4564 or you may contact the North Carolina Office of State Budget and Management, NCGrants@osbm.nc.gov - (919) 807-4795.

G.S. §105-243.1 defines: "Overdue tax debt. – Any part of a tax debt that remains unpaid 90 days or more after the notice of final assessment was mailed to the taxpayer. The term does not include a tax debt, however, if the taxpayer entered into an installment agreement for the tax debt under G.S. 105-237 within 90 days after the notice of final assessment was mailed and has not failed to make any payments due under the installment agreement."

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Grant Management Guidelines, 2019-2020

11.3 Contracted Funds

Sample Summary of Direct and Contracted GCC Funds
Include Current and Projected Projects

Applicant Name: NC Legal Assistance Program

Applicant is a Direct Grant Recipient from GCC								
Instructions: Provide a table containing the following information for all contracts for each GCC funded project that your organization currently has open and has applied to be the direct recipient of GCC funds. ALL contracts with other organizations or individual contractors and vendors for project related services are required to be included. Do not include general organizational or facility contracts in this chart (i.e. copier maintenance, software maintenance, cleaning services, etc.).								
Project Number and Name	Award Start Date	Award End Date	Federal Funding Type	Federal Grant Share Amount	Contract Community Partner(s)	Services Provided by Contract Partners	Contract Amount Federal Share	Contract Amount Match Share
PROJ01XXXX NC Legal Services Project	10/1/2019	9/30/2020	STOP	\$175,000	Todd Jones, Esq	Legal Services	\$50,000	N/A
					Maria Sanchez, Esq	Legal Services	\$50,000	N/A

Applicant is Contracted by a GCC Grant Recipient								
Instructions: Provide a table containing the following information for all contracts where you are contracted or are included in the application as a contractor for a GCC-funded project. NOTE: All contracts funded using GCC grants should include grant information as part of the contractual agreement.								
Project Number and Name	Award Start Date	Award End Date	Federal Funding Type	Federal Share Amount Received or Requested	Grant Recipient(s)	Contract Services	Contract Amount Federal Share	Contract Amount Match Share
PROJ01YYYY County CAC	10/1/2019	9/30/2021	VOCA	\$300,000	County CAC	Legal Services	\$25,000	\$2,000
PROJ01ZZZZ Diane's House	10/1/2018	9/30/2020	VOCA	\$200,000	Diane's House	Legal Services	\$30,000	N/A

11.4 Polygraph Testing Prohibition for Victims of Sexual Assault



Assurance Concerning Polygraph Testing Prohibition for Victims of Alleged Sexual Assault

As a recipient of funding from the Office of Violence Against Women, U.S. Department of Justice, you are required to comply with 34 U.S. Code § 10451, Polygraph testing prohibition, which states that:

An agency must ensure that no law enforcement officer, prosecuting officer, or other government official shall ask or require an adult, youth, or child victim of an alleged sex offense as defined under Federal, tribal, State, territorial, or local law to submit to a polygraph examination or other truth telling device as a condition for proceeding with the investigation of such an offense.

Please sign and date the document below to certify that your agency does not require any victim of sexual assault to submit to a polygraph as a condition of investigating any alleged sexual assault offense. This certification will remain in effect for the performance period of this award.

Project Number: _____

Signature of Project Director

Date

Signature of Authorizing Official

Date

11.5 Civil Rights Form



Civil Rights Compliance Self-Certification for GCC Grantees

Completed for:

Organization Name

GCC Project Number: _____

I hereby certify that I have viewed the following online training modules offered by the U.S. Department of Justice, Office for Civil Rights (OCR) listed below.

I accept responsibility for ensuring that project staff members are trained and understand their responsibilities to comply with federal civil rights laws applicable to recipients of Department of Justice funds covered in the training materials cited below. I may do this by having project staff also view the OCR videos.

Training Video (Found at: https://ojp.gov/about/ocr/assistance.htm)	Date Completed	# Staff Trained
What is the Office for Civil Rights and What Laws Does It Enforce?		
What are the Standard Assurances and How Does the Office for Civil Rights Enforce Civil Rights Laws?		
What Obligations Do Recipients of Justice Department Funding Have to Provide Services to Limited English Proficient Persons?		
What are the Civil Rights Laws that Affect Funded Faith-Based Organizations?		
What Civil Rights Protections Do American Indians Have in Programs Funded by the Justice Department? What are the Obligations of Funded Indian Tribes?		

I also certify that I have read and understand "Civil Rights and Responsibilities for GCC Grantees" and that I will ensure that activities funded with federal grant funds under this project are in compliance with applicable civil rights laws. I understand that this self-certification is valid for the period of performance of the listed grant project.

Signature, Project Director

Date

Printed Name

Title

11.6 Confidentiality Form



N.C. Governor's Crime Commission Acknowledgement of Compliance with the Confidentiality and Privacy Provisions

Under the program rules at 28 CFR 94.115 of the Victims of Crime Act, Section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C 13925(b)(2), and 42 U.S.C 5676 Section 299E of the Juvenile Justice and Delinquency Prevention Act, subgrantees are required to meet the following terms in regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from the Office of Justice programs acknowledge that they are required to comply with these provisions, and will create and maintain documentation of compliance, such as policies and procedures for the release of victim information.

- (A) In general: In order to ensure the safety of juveniles, crime victims, and adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.
- (B) Nondisclosure: Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
- (i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
 - (ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

- (C) Release: If release of information described in subparagraph (B) is compelled by statutory or court mandate—
- (i) grantees and subgrantees shall make reasonable attempts to provide notice to persons affected by the disclosure of information; and
 - (ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.
- (CI) Information sharing:
- (i) Grantees and subgrantees may share—
 - (I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to be compliant with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;

- (II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
 - (III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
- (ii) In no circumstances may—
- (I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
 - (II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.
- (E) **Statutorily mandated reports of abuse or neglect:** Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.
- (F) **Oversight:** Nothing in this paragraph shall prevent the Governor's Crime Commission from disclosing grant activities authorized through this award to the members of the Governor's Crime Commission and other staff of the Governor's Crime Commission. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.
- (G) **Confidentiality assessment and assurances:** Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Project Name	Project Number
Agency	
Signature, Authorizing Official	Authorizing Official (Print Name)
	Date
Signature, Project Director	Project Director (Print Name)
	Date

11.7 Indirect Cost Certification



North Carolina Governor's Crime Commission
1201 Front Street
Raleigh, NC 27609
(919) 733-4564

Indirect Cost Rate Certification Form for Agencies Using the 10% De Minimis Rate

Agencies wishing to use the 10% de minimis rate for indirect costs must certify that they have NEVER had a federally negotiated indirect cost rate agreement and that they will apply the 10% de minimis indirect rate to ALL of their federal grants, not just to the federal grant(s) received from the N.C. Governor's Crime Commission.

Using the 10% de minimis indirect rate requires a clear understanding of how this rate is calculated. Basic information about calculating the 10% de minimis indirect rate is included in *2 CFR 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements* (Uniform Guidance). Agencies should consider consulting a financial professional who is knowledgeable about this federal requirement before deciding whether to request this budget item.

CERTIFICATION FOR USING THE 10% DE MINIMIS INDIRECT RATE


Name of Agency: _____

- My agency intends to use the 10% de minimis indirect rate. I certify that my agency has NEVER had a federally negotiated indirect rate agreement, and
- I certify that we will apply the 10% de minimis indirect rate to ALL of the federal grants that our agency receives, and not just to the federal grant(s) received from the Governor's Crime Commission.

Authorizing Official

Date

11.8 Lobbying

	<p>U.S. DEPARTMENT OF JUSTICE OFFICE OF JUSTICE PROGRAMS OFFICE OF THE COMPTROLLER</p>
<h3 style="margin: 0;">CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS</h3>	
<p>Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature of this form provides for compliance with certification requirements under 28 CFR Part 69, "New Restrictions on Lobbying" and 28 CFR Part 67, "Government-wide Debarment and Suspension (Nonprocurement) and Government-wide Requirements for Drug-Free Workplace (Grants)." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Department of Justice determines to award the covered transaction, grant, or cooperative agreement.</p>	
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. LOBBYING</p> <p>As required by Section 1352, Title 31 of the U.S. Code, and implemented at 28 CFR Part 69, for persons entering into a grant or cooperative agreement over \$100,000, as defined at</p> <p>(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;</p> <p>(b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities," in accordance with its instructions;</p> <p>(c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants and cooperative agreements, and subcontracts) and that all subrecipients shall certify and disclose accordingly.</p> </div> <div style="width: 48%;"> <p>public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or commission of any offense prohibited by the Federal Sentencing Guidelines, or receiving stolen property;</p> <p>(c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and</p> <p>(d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default; and</p> <p>b. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.</p> </div> </div>	
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>2. DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS (DIRECT RECIPIENT)</p> <p>As required by Executive Order 12549, Debarment and Suspension, and implemented at 28 CFR Part 67, for prospective participants in primary covered transactions, as defined at 28 CFR Part 67, Section 67.010—</p> <p>A. The applicant certifies that it and its principals:</p> <p>(a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal permits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;</p> <p>(b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a</p> </div> <div style="width: 48%;"> <p>3. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)</p> <p>As required by the Drug-Free Workplace Act of 1988, and implemented at 28 CFR Part 67, Subpart F, for grantees, as defined at 28 CFR Part 67 Sections 67.010 and 67.020—</p> <p>A. The applicant certifies that it will or will continue to provide a drug-free workplace by:</p> <p>(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;</p> <p>(b) Establishing an on-going drug-free awareness program to inform employees about—</p> <p>(1) The dangers of drug abuse in the workplace;</p> <p>(2) The grantee's policy of maintaining a drug-free workplace;</p> <p>(3) Any available drug counseling, rehabilitation, and employee assistance programs; and</p> <p>(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;</p> <p>(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);</p> <p>(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—</p> </div> </div>	

OJP FORM 4081/8 (3-91) REPLACES OJP FORMS 4081/2, 4081/3 AND 4081/4 WHICH ARE OBSOLETE.

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(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Department of Justice, Office of Justice Programs, ATTN: Control Desk, 633 Indiana Avenue, N.W., Washington, D.C. 20531. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, city, county, state, zip code)

Check ☐ if there are workplaces on file that are not identified here.

Section 67, 630 of the regulations provides that a grantee that is a State may elect to make one certification in each Federal fiscal year. A copy of which should be included with each application for Department of Justice funding. States and State agencies may elect to use OJP Form 4061/7.

Check ☐ if the State has elected to complete OJP Form 4061/7.

**DRUG-FREE WORKPLACE
(GRANTEES WHO ARE INDIVIDUALS)**

As required by the Drug-Free Workplace Act of 1988, and implemented at 28 CFR Part 67, Subpart F, for grantees, as defined at 28 CFR Part 67; Sections 67.615 and 67.620—

A. As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant; and

B. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction, to: Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 Seventh Street NW., Washington, DC 20531.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above certifications.

1. Grantee Name and Address:

2. Application Number and/or Project Name

3. Grantee IRS/Vendor Number

4. Typed Name and Title of Authorized Representative

5. Signature

6. Date

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(2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Department of Justice, Office of Justice Programs, ATTN: Control Desk, 633 Indiana Avenue, N.W., Washington, D.C. 20531. Notice shall include the identification number(s) of each affected grant;

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(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, city, county, state, zip code)

Check ☐ if there are workplaces on file that are not identified here.

Section 67, 630 of the regulations provides that a grantee that is a State may elect to make one certification in each Federal fiscal year. A copy of which should be included with each application for Department of Justice funding. States and State agencies may elect to use OJP Form 4061/7.

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(GRANTEES WHO ARE INDIVIDUALS)**

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A. As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant; and

B. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction, to: Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 Seventh Street NW., Washington, DC 20531.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above certifications.

1. Grantee Name and Address:

2. Application Number and/or Project Name

3. Grantee IRS/Vendor Number

4. Typed Name and Title of Authorized Representative

5. Signature

6. Date

NC Governor's Crime Commission
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DISCLOSURE OF LOBBYING ACTIVITIES

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352

Approved by OMB

0348-0046

(See reverse for public burden disclosure.)

1. Type of Federal Action: <input type="checkbox"/> a. contract <input type="checkbox"/> b. grant <input type="checkbox"/> c. cooperative agreement <input type="checkbox"/> d. loan <input type="checkbox"/> e. loan guarantee <input type="checkbox"/> f. loan insurance	2. Status of Federal Action: <input type="checkbox"/> a. bid/offer/application <input type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award	3. Report Type: <input type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change For Material Change Only: year _____ quarter _____ date of last report _____
4. Name and Address of Reporting Entity: <input type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if known: Congressional District, if known :	5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime: Congressional District, if known :	
6. Federal Department/Agency:	7. Federal Program Name/Description: CFDA Number, if applicable : _____	
8. Federal Action Number, if known :	9. Award Amount, if known : \$	
10. a. Name and Address of Lobbying Registrant (if individual, last name, first name, MI):	b. Individuals Performing Services (including address if different from No. 10a) (last name, first name, MI):	
11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. The information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.	Signature: _____ Print Name: _____ Title: _____ Telephone No.: _____ Date: _____	
Federal Use Only:		Authorized for Local Reproduction Standard Form LLL (Rev. 7-97)

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INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a followup report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitation for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.

(b) Enter the full names of the individual(s) performing services, and include full address if different from 10 (a). Enter Last Name, First Name, and Middle Initial (MI).
11. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 10 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503.

NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

DISCLOSURE OF LOBBYING ACTIVITIES		Approved by OMB 0348-0046
Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352 (See reverse for public burden disclosure.)		
1. Type of Federal Action: <input type="checkbox"/> a. contract <input type="checkbox"/> b. grant <input type="checkbox"/> c. cooperative agreement <input type="checkbox"/> d. loan <input type="checkbox"/> e. loan guarantee <input type="checkbox"/> f. loan insurance	2. Status of Federal Action: <input type="checkbox"/> a. bid/offer/application <input type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award	3. Report Type: <input type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change For Material Change Only: year _____ quarter _____ date of last report _____
4. Name and Address of Reporting Entity: <input type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if known: Congressional District, if known :		5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime: Congressional District, if known :
6. Federal Department/Agency:		7. Federal Program Name/Description: CFDA Number, if applicable : _____
8. Federal Action Number, if known :		9. Award Amount, if known : \$
10. a. Name and Address of Lobbying Registrant (if individual, last name, first name, MI):		b. Individuals Performing Services (including address if different from No. 10a) (last name, first name, MI):
11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.		Signature: _____ Print Name: _____ Title: _____ Telephone No.: _____ Date: _____
Federal Use Only:		Authorized for Local Reproduction Standard Form LLL (Rev. 7-97)

NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

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1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a followup report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitation for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.

(b) Enter the full names of the individual(s) performing services, and include full address if different from 10 (a). Enter Last Name, First Name, and Middle Initial (MI).
11. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

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11.9 Sample Template for Data Breach

Sample Template for Data Breach or Imminent Breach Procedures

(AGENCY) Data Breach Policy and Procedures

(AGENCY) has implemented the following procedures to follow in the event of a data breach involving personally identifying information (PII) or other confidential information maintained on personal computers, agency networks, or internet programs used by staff and volunteers.

The following staff have key responsibility for implementing and executing the data breach procedures:

- (FIRST RESPONDER) (CONTACT PHONE NUMBERS)
- (SECOND RESPONDER) (CONTACT PHONE NUMBERS)
- (THIRD RESPONDER) (CONTACT PHONE NUMBERS)

In an effort to prevent a breach of data and PII, (AGENCY) has implemented the following measures to prevent the breach of data:

- (TECHNICAL SUPPORT SERVICE PROVIDER)
- (INSTALLED ANTI-VIRUS, INTRUSION NOTIFICATION SOFTWARE)
- (AGENCY PROCEDURES FOR PERSONAL ACCESS AND USE OF AGENCY COMPUTERS)
- (LAW ENFORCEMENT SUPPORT TO LOCATE AND APPREHEND PERPEETRATORS.

(AGENCY) has identified the following items as critical systems and files that will be uploaded to a back-up system on a (DAILY/WEEKLY/MONTHLY) basis:

- (CLIENT DATA FILES)
- (CLIENT CASE FILES)
- (AGENCY FINANCIAL RECORDS)
- (OTHER CRITICAL/CONFIDENTIAL INFORMATION)

In the event of a data breach or imminent breach of PII data, in order to contain the data breach and minimize the extent of the intrusion:

- Disconnect the affected and related systems or networks from Internet access.
- Contact (1st/ 2nd/3rd RESPONDER) to notify them of the data breach or imminent breach of PII data.
- Document date and time the breach occurred, what files the user was accessing at the time of the breach, the breach team member contacted, and actions taken to secure data.
- Contact technical support to detect and remove the malware or other information related to the breach.
- Notify the VOCA Administrator at GCC within 24 hours of the breach occurrence or detection of breach/recognition of imminent breach.
- Review virus/malware/other protective software to review system vulnerabilities and increase the level of protection for the system.
- If possible, reimaging the system and restore from backup files.

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Within 24 hours of the breach the Project Director (NAME or DESIGNATED STAFF) must notify the GCC VOCA Administrator of the data breach, to forward the information to appropriate staff at the Office for Victims of Crime.

Following the incident, (AGENCY) staff will review procedures to determine if any actions by the user or the team contributed to the data breach. Staff will be updated on policies to protect against data breaches or imminent breaches of PII data.

A computer technician will review software, updates, and software/data protection programs to improve the security of the data and operating system to prevent further incidents. Information related to the data breach will be documented on the incident log, repairs or modifications implemented will be included on the log and kept in a secure location.

If necessary, the management team will review procedures and make necessary changes to the procedures to improve the security of PII and other secure information.

_____ Agency Name		_____ Project ID and Name	
_____ Project Director Name	_____ Signature	_____ Date	
_____ Authorizing Official	_____ Signature	_____ Date	

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11.10 Sample Agency Funding Sources

Sample Agency Funding Sources

As the State Administering Agency, the Governor's Crime Commission (GCC) is tasked with ensuring that supplanting and commingling of funds does not occur. As such, the information below is required by GCC to properly monitor grantees and ensure compliance with federal funding requirements.

All funding streams including; federal; state; local; foundation; thrift store; program income, etc. should be included in this list. For grant funded projects, list the federal or state share awarded. Do not include match share in the amount

Applicant Name:

Tax Identification Number:

Funding Source	Project Number	Start Date	End Date	Amount
VOCA	PROJ01XXXX	10/1/19	9/30/21	\$175,000
SAMHSA	SM000383-01	101/19	9/30/22	\$1,570,000
FVPSA	FVPSAXXXXX	7/1/19	6/30/20	\$46,736
Thrift Store (Budgeted)	N/A	1/1/19	12/31/20	\$120,000
BIP Program Income (Budgeted)	N/A	1/1/19	12/31/20	\$55,000

Signatures

Authorizing Official: _____ **(Date)** _____

Project Director: _____ **(Date)** _____

Finance Officer: _____ **(Date)** _____

Rev. 8/28/19

11.11 Sample Legal Services Certification Letter

<On Agency Letterhead>

SAMPLE LEGAL SERVICES CERTIFICATION LETTER

<Date>

Governor's Crime Commission
Caroline Valand
Executive Director
1201 Front Street
Raleigh, NC 27609

Dear Ms. Valand;

<Agency Name> is requesting STOP funding from the Governor's Crime Commission for <Project Number> to provide legal assistance to victims of domestic violence, dating violence, sexual assault and/or stalking.

As the Authorizing Official for <insert agency name>, I certify that:

1. any person providing legal assistance with funds through this program
 - (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or
 - (B)
 - i. is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and
 - ii. has completed, or will complete, training in connection with domestic violence, dating violence, sexual assault or stalking and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;
2. any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a tribal, state, territorial, or local domestic violence, dating violence, sexual assault or stalking victim service provider or coalition, as well as appropriate tribal, state, territorial, and local law enforcement officials;
3. any person or organization providing legal assistance with funds through this program has informed and will continue to inform state, local, or tribal domestic violence, dating violence, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and
4. the grantee's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, domestic violence, dating violence, or child sexual abuse is an issue.

Name and Signature of Authorizing Official

11.12 Culturally Specific Organization Verification Letter

<On Agency Letterhead>

CULTURALLY SPECIFIC ORGANIZATION VERIFICATION LETTER

<Date>

Governor's Crime Commission
Caroline Valand
Executive Director
1201 Front Street
Raleigh, NC 27609

Dear Ms. Valand;

<Agency Name> is requesting STOP funding from the Governor's Crime Commission for <Project Number> to provide culturally specific services to victims of domestic violence, dating violence, sexual assault and/or stalking.

I understand that in order to receive the funding from the culturally specific funding allocation, the organization **must** be a nonprofit, nongovernmental organization or tribal organization that serves a specific geographic community that:

- focuses primarily on domestic violence, dating violence, sexual assault, or stalking;
- has established a specialized culturally specific program that addresses domestic violence, dating violence, sexual assault, or stalking;
- has a primary focus on underserved populations (and includes representatives of these populations) and domestic violence, dating violence, sexual assault, or stalking; or
- obtains expertise, or shows demonstrated capacity to work effectively, on domestic violence, dating violence, sexual assault, and stalking through collaboration;
- is primarily directed toward racial and ethnic minority groups; **AND**
- is providing services tailored to the unique needs of that population.

Name and Signature of Board President

11.13 Sample MOU

Sample Memorandum of Understanding

This document constitutes a Memorandum of Understanding (MOU) between _____ (your agency's name here) and local partners regarding _____ (name of project here). Those local partners are: _____ (list all local partners if one MOU or each separately if separate MOU's).

History

_____ (Your agency's name here) has worked with each of these local partners addressing _____ (an example is Domestic Violence). For the purpose of _____ (name of project here), each of these groups indicated a willingness to work with _____ (your agency's name here) to address the unique and varied concerns of this project.

Agency Roles and Responsibilities

Your Agency's Name

Describe your role and responsibilities for this project.

Local Partners

All local partners agree to provide those services detailed within this MOU. All local partners agree to coordinate the project activities of all local groups participating in their local portion of this project. All local partners agree to abide by federal and state guidelines regarding equal opportunity, Drug-Free Workplace and financial reporting.

Participating agency's name, roles, and responsibilities as they relate to this project.

Planning and Development Team

The planning and development team will oversee all phases of this project's operation. Members of the team will include:

List all team members

This planning and development team will meet at least 2 times a year to coordinate each local partner's efforts.

Resources

Your agency's Name here

List all resources that you will be contributing towards this project. For example: staff time, meeting space, supplies, etc.

List local partners here along with all resources that they will be contributing towards this project.

I hereby agree to serve as the lead agency for my sections of this project, and I agree to abide by the terms and conditions contained in this Memorandum of Understanding between _____ (your agency's name here) and my agency for the purpose of _____ (project's name here).

Name of individual, title, agency name, date

Name of individual, title, agency's name, date

Etc.....

INSERT TAB – POST AWARD

12 POST AWARD REQUIREMENTS

13 Cost Principles

2CFR 200 Subpart E sets the cost principles used by the DOJ & GCC. These principles govern costs that may be charged to the government by subrecipients either directly or indirectly. The Cost Principles determine the **reasonableness**, the **necessity**, the **allocability**, and the allowability of the costs incurred by subrecipients under federal awards. The principles are designed to provide that the Federal Government bear its fair share of costs except where restricted or prohibited by law. The principles do not attempt to prescribe the extent of cost sharing or matching on grants, contracts, or other agreements.

Except where otherwise authorized by statute, costs must meet certain general criteria in order to be allowable under a federal award, including that the costs must be necessary and reasonable for the performance of the federal award and such costs must be allocable; conform to any limitations or exclusions set forth in **2 CFR Part 200, Subpart E**, or in the federal award as to types or amount of cost items; be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the recipient or subrecipient; be accorded consistent treatment. (A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.) This is determined in accordance with generally accepted accounting principles, with certain exceptions; not be included as a cost or used to meet cost sharing or matching requirement of any other federally financed program in either the current or prior period; and must be adequately documented. See **2 C.F.R. 200.403**.

This section highlights only certain elements of allowable and unallowable costs. For more information about specific factors that affect whether costs are allowable, refer to the **DOJ CFR Part 200 Uniform requirements** including but not limited to **2 C.F.R. Part 200, Subpart E**, and the list of specific items of cost in **2 C.F.R. 200.420 through 200.475**.

To be allowable under federal awards, costs must be allocable to a federal award as a direct or indirect cost, must be necessary, must be authorized under the award program, and must be reasonable. In addition, there must be adequate documentation to support the cost.

A cost is allocable to a federal award if the goods or services involved are chargeable or assignable to that federal award in accordance with relative benefits received. This standard is met if the cost is incurred specifically for the federal award, benefits both the federal award and other work of the recipient or subrecipient and can be distributed in proportions that may be approximated using reasonable methods, and is necessary to the overall operation of the recipient or subrecipient and assignable in part to the federal award in accordance with **2 C.F.R. Part 200, Subpart E and 2 C.F.R. 200.405**.

In general, a cost will be considered reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the subrecipient is predominantly federally funded. See **2 C.F.R. 200.404**.

The **DOJ CFR Part 200 Uniform Requirements** including the cost principles contained therein do NOT alter existing federal statutes, including grant program statutes.

13.1 Classification of Costs

Costs fall into one of three major categories:

- Direct costs
- Indirect costs
- Unallowable costs

13.1.1 Direct Costs

Direct costs are those costs that can be identified specifically with, or directly assigned to, a federal award relatively easily, with a high degree of accuracy. Typically, direct costs may include:

- Salaries and benefits of certain employees engaged in work under the award
- Travel of certain employees directly related to the federal award
- Materials and supplies used specifically to accomplish the federal award purpose

13.1.2 Indirect Costs

Indirect costs are costs incurred that are not readily assignable to a federal award but are necessary both to the operation of the subrecipient and to the performance of the award.

Examples of costs frequently treated as indirect costs include:

- Facility or building maintenance
- Telephone expenses
- General supplies
- Depreciation
- Rental costs and leases
- Salaries and benefits of certain employees (those whose work benefits the entire organization)

13.2 Allowable Costs

13.2.1 Personnel Services

Salaries, wages, and associated fringe benefits for employees engaged in work under a federal award may be allowable if, among other considerations, it is reasonable and supported with adequate documentation. See 2 C.F.R. Part 200, Subpart E — Cost Principles, including 2

C.F.R. 430. Subrecipients must refer to their award terms and conditions, and approved

budget as part of determining whether costs are authorized under a program and award.

Travel expenses, such as transportation, lodging, and subsistence may be allowable costs for employees who are in travel status on official business of the subrecipient necessary to the federal award. These costs must be in accordance with established federal travel policy or the subrecipient's established written travel policy. (Prior approval by the GCC is required for all out of state travel.)

*See the Forms section for Prior Approval Form to be used. A budget amendment or approved reimbursement request does not count as prior approval.

Under specific conditions, certain costs of "family-friendly" policies are allowable. See 2 C.F.R Part 200, Subpart E – Cost Principles, including 200.432 (Conferences) and 200.474 (Travel costs).

Award subrecipients must refer to their award terms and conditions and approved budget as part of determining whether costs are authorized under a program and award.

Costs associated with audits and costs associated with monitoring subrecipients may be allowable charges to the federal award.

Cost of audits required by the Single Audit Act and 2 C.F.R Part 200, Subpart F — Audit Requirements that have not been conducted in accordance with those guidelines are unallowable costs. Additionally, any audit costs of subrecipients exempted from having an audit conducted under the Single Audit Act and 2 C.F.R. Part 200, Subpart F — Audit Requirements are unallowable costs.

13.2.2 Rental Costs

Costs for rental of any property (to include commercial or residential real estate) owned by individuals or entities affiliated with the award subrecipient for purposes such as the home office workspace, are unallowable. The cost of related utilities is also unallowable.

In general, and subject to certain limitations, rental costs are allowable to the extent that the rates are reasonable determined by such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; type of alternatives available, life expectancy, condition, and value of the property leased. See 2 C.F.R. 200.465.

All rental arrangements should be reviewed periodically to determine if circumstances have changed and other options are available for consideration.

The cost of conferences and workshops may be allowable under certain conditions. Subrecipients must refer to their award terms and conditions and approved budget as part of determining whether costs are authorized under a program and award.

13.2.3 Taxes

As with many other determinations regarding allowable costs, the determination as to whether taxes incurred are allowable under a federal award varies based on, among other considerations, the type of entity that received the award or subaward. See 2 C.F.R. 200.470.

Subrecipients must refer to their award terms and conditions and approved budget as part of determining whether costs are authorized under a program and award.

Termination or suspension of a federal award may give rise to costs which would not have arisen had the federal award not been terminated. Costs incurred during a suspension or after termination of a

federal award or subaward are not allowable unless expressly authorized either in the notice of suspension or termination, or subsequently.

The authorization of termination costs may be gained if the costs is not the result of negligence on the part of the award subrecipient, and the subrecipient demonstrates having made diligent efforts to ameliorate such costs for example; by terminating or assigning a lease.

13.3 Unallowable Costs

Unallowable costs are costs that may not be charged to a federal award, either as direct or indirect costs. An organization is not necessarily prohibited from incurring unallowable costs at their own expense, but they cannot be recovered either directly or indirectly under a federal award.

*If unallowable costs are to be incurred, a subrecipient must establish separate accounts for such costs.

13.4 Costs Requiring Prior Approval

Prior to incurring certain costs, award subrecipients must obtain written approval. See for example **2 C.F.R. Part 200.407**. Subrecipients must refer to their award terms and conditions and approved budget as part of determining whether costs are authorized under a specific program and award and whether such costs may require prior approval.

Subrecipients must submit requests for prior approval in writing to their Grants Manager at the Governor's Crime Commission. Generally, such requests may be included in the initial grant application or provided subsequently, in accordance with the terms and conditions of the award and should contain a justification for the request see forms section for Prior Approval Form.

***Note an approved budget amendment or approved reimbursement does not count as prior authorization.**

13.5 Pre-Agreement Costs

Pre-agreement costs are costs incurred by the applicant prior to the start date of the period of performance of the federal award. All such costs incurred prior to award and prior to approval of the costs are incurred at the sole risk of the applicant. Generally, no applicant should incur project costs before applying requesting federal funding for those costs and receiving an agreement.

13.6 Cost Documentation

A subrecipient of federal funds must have a financial management system in place that maintains documentation and incorporates processes in such a way that it is possible to identify funds and expenditures with a program.

Subrecipients of federal funds must be able to track source documentation substantiating fund activity, such as cancelled checks, paid bills, payroll, time and attendance records, and contract and subaward documents. These records will be reviewed during a financial review.

13.7 Audit Requirements

An auditor will assess and report on the following:

- Whether the records of accounts support all amounts reported to the federal agency.
- If the reported financial activities reconcile to the amounts reported on the audited financial statements.

If there are any differences between the audited financial statements and the financial activity reported to the awarding federal agency, the subrecipient must be able to explain the differences.

Award subrecipients must maintain a bookkeeping or financial management system that is "audit ready" at all times. To be "audit ready," an organization should at a minimum:

- Keep receipts of all transactions, organizing them so that they are easily accessible.
- Ensure all accounts payable documents are reviewed and approved by two separate individuals with explicit authority to approve invoices.
- Stay updated on transactions by posting financial activities on a regular basis.
- Make sure income and expenses are properly recorded to the appropriate accounts.

13.8 Chart of Accounts

One of the first things an auditor will check for is whether a chart of accounts has been established to identify all accounts in the accounting system.

The chart of accounts will vary from organization to organization depending on the types of funding and expenditures. Basic categories in common include:

- Asset accounts (cash, accounts receivable, inventory, equipment, buildings, etc.)
- Liability accounts (notes payable, accounts payable, wages payable, etc.)
- Owner's equity accounts
- Revenue
- Costs of goods sold (costs to provide the services or manufactured item)
- Operating expenses (cost of running the business)
- Other revenues and expenses (not usual costs of running the business)

The chart of accounts lists the accounts that are available for recording transactions. In keeping with the double-entry system of accounting, a minimum of two accounts are needed for every transaction—at least one account is debited and at least one account is credited.

For example, when using accounting software to write a check to pay the telephone bill, the software automatically reduces the asset account cash and prompts you to assign or designate the amount to an expense account such as telephone expense.

Each general ledger account should have a number to identify it. Three digits is the minimum, with additional digits being more desirable because they will allow for the addition of a greater number of account categories in the future. The chart of accounts should include an account code for separating out unallowable expenses.

Management reports examining budgeted versus actual expenses should be prepared and reviewed monthly.

INSERT TAB – SUBRECIPIENT MONITORING

14 Documentation Requirements

14.1 Reimbursement Requests

Reimbursement requests and payment for wages must be made based on actual time worked, not paid on the budgeted amount. *FOR EXAMPLE: If your application budget proposes that VOCA cover 20% of an employee's salary, but timesheets indicate that employee only worked on the grant 15% of the time, only 15% of their salary is allowable. Reimbursements are due on the last day of the month for the prior month's expenses.*

****Reimbursements submitted to GCC by the subrecipient will be reviewed by your grant manager within 10 days of receiving if they are turned in on time. If the Grant Manager finds error in the reimbursement documentation, it will be sent back for modifications required. Once resubmitted the grant manager has up to 10 days to review. If a reimbursement is submitted past the due date the Grant Manager has up to 30 days to review the late reimbursement.**

*Please ensure that the cover sheets are utilized and submitted on top of back-up documentation for the wages requested for reimbursement, see forms section for the coversheets.

14.2 Payroll Documentation

Charges made to federal awards for salaries, wages, and other fringe benefits must be based on records that accurately reflect the work performed and comply with the established policies and practices of the organization. See **2 C.F.R. 200.430**.

14.2.1 Timesheets

- If hardcopy, the employee must sign or certify them in ink. If the timesheet is electronic, the software should allow for an electronic signature by the employee and the supervisor.
- Timesheets must be prepared on a regular basis (at least monthly).
- Timesheet periods should coincide with 1 or more pay periods.
- Timesheets must record by project and/or by activity the actual hours worked.
- The employee's supervisor must approve his/her timesheet. This is usually done with a countersignature that verifies that the timesheet is accurate.
- All Time and Activity sheets must have two signatures from employee and supervisor. Project Director must have the board sign for the second signature.

14.2.2 Payroll and Cost Allocation Process

- The payroll register must identify paid employees by name, gross pay, withholdings, and net pay.
- Timesheets should be used in preparation of payroll.
- A worksheet or other record should be prepared to document the allocation of the gross payroll expenses to the proper accounts/funds/cost centers in the general ledger.

14.2.3 Travel Documentation

Travel expenses, such as transportation, lodging, and subsistence may be allowable costs for employees who are in travel status on official business of the subrecipient necessary to the federal award. These costs must be in accordance with established state travel policy or the subrecipient's established acceptable written travel policy.

Items that an auditor may review include, but are not limited to, the following items (all associated with reimbursement for travel):

- Documentation of prior authorization for travel for which an individual was reimbursed. Travel within state may or may not require prior authorization; foreign travel and out of state always requires GCC prior authorization.
- The amount of detail on the travel report and reimbursement claim. Expense reimbursement requests must itemize expenses and indicate the travel dates and the reason for travel.
- The receipts submitted with the reimbursement claim. At a minimum, the Federal Travel Regulation indicates receipts must be submitted for lodging and for any other authorized travel expense over \$75.00. Many organizations have their own policies that require receipts for travel expenses under \$75.00.
- Documentation supporting requests for mileage reimbursement. Online programs, such as MapQuest, easily provide point-to-point mileage summaries.

14.2.4 Contractor and Vendor Documentation

An auditor will review invoices for accuracy, compliance, allowability, approval, use of proper account code, payment amount, taking of appropriate discounts, correct vendor, and payment address.

Contractors, subcontractors, and vendors should submit invoices that contain the following pieces of information that tie the expense directly to the funded program:

- Name of vendor and invoice date
- Purchase order number and an invoice number, as assigned by the vendor
- Description, price, and quantity of the item and/or services delivered or rendered
- Shipping and payment terms
- Other substantiating documentation or information as required by a contract
- Name, title, telephone number, and complete mailing address of contract person

Prior to payment, invoices must be approved by persons in the subrecipient entity with the authority to do so. Approval is usually noted either by a direct notation/signature on the invoice, or the use of a signature cover sheet where the appropriate general ledger accounting code can be noted.

14.2.5 Conference Documentation

As with any other type of expenditure using award funding, all expenses associated with approved events must be documented. All actual costs associated with an approved event sponsored by a cooperative agreement subrecipient or a contractor must be documented and auditable.

Prior Approval for out of state travel must be approved by your Grant Manager using the required from provided in the compliance documents section sin this book.

14.2.6 Subrecipient Documentation

Requests for payment from subrecipients must include information specifically tying the work being performed to the award. The subrecipient's documentation must be made available to the GCC for monitoring.

14.3 Budget Modifications

Budget modifications should only be created and submitted in order to re-allocate funds for the purpose of the project in-order to help the program function according to the application.

Budget modifications should not change the scope of the project. Meaning the budget adjustment should not exceed the **10% rule**. Changing more than 10% of the budget requires justification and approval from your grant manager.

Budget Adjustment must be submitted **60 days prior** to project end date. Any budget adjustments submitted after the deadline must have reasonable justification and approval by your Grant Manager.

For instructions on submitting budget adjustments, please see the GEMS Training Manual at the end of this booklet.

A grant adjustment is a modification or change to a subrecipient's federal award. Requests for grant modifications and adjustments are evaluated on a case-by-case basis.

For award subrecipients, a budgetary adjustment is submitted to make financial changes to a federal award. Budgetary adjustments are usually submitted by the project director and approved by the financial officer prior to submitting it to the GCC. The subrecipient must request budgetary adjustment electronically through GEMS.

All budgetary adjustments are reviewed by the Grants Manager and/or Assistant Director Grants Manager. Upon submission of a budgetary adjustment an email is automatically sent to the Grants Manager as notification.

After submission of a budgetary adjustment, your Grants Manager may contact you for questions about the budget adjustment. An untimely response could delay the processing of the budget adjustment.

14.3.1 GCC subrecipients must initiate an approval process for budget modification if:

- The budget modification changes the scope of the project.
- The budget adjustment affects a cost category that was not included in the previously approved budget.
- The proposed cumulative change is greater than 10 percent (10%) of the total award amount.

Example of the 10% Rule:

Total Award Amount = \$160,000. 10% = \$16,000 • Change 1 = \$5,200 • Change 2 = \$2,800 • Change 3 = \$9,450 o Total desired budget modification = \$17,450

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14.3.2 Award Recipient Changes

GCC subrecipients must also initiate an approval process to change the name of your organization on record with the GCC or to make changes to the person on record with GCC who is responsible for authorizing and signing official documents. The request must include the name, address, phone number, email address, fax number, and title of the subrecipient's new authorized signing official.

GCC grant subrecipients may initiate an approval process the following changes:

- To request a change to your organization's mailing address.
- To make changes to the name and contact information of your designated recipient or key subrecipient staff due to a permanent withdrawal, change in staff, or in case of a temporary absence.
- To request a change to your organization's DUNS number.

14.3.3 Changes to the Scope of the Award for GCC subrecipients, an approval process must be initiated for changes in project scope, duration, activities, or other significant project areas. These changes include, but are not limited to:

- Altering programmatic activities
- Changing the purpose of the project
- Changing the project site
- Experiencing or making changes to the organization or staff with primary responsibility for implementation of the award (key personnel)
- Certain subawards
- Changes in scope that affect the budget When in doubt, the grant manager should be contacted to determine if an approval is required.

15 Monitoring of Contracts

The following procedures and processes are considered the minimum standard for monitoring contractors (including consultants).

15.1 Oversight Delegation

Administrative responsibility must be delegated to designated personnel selected for their technical and administrative capability to oversee the contract effectively. Any disagreement between technical and administrative personnel shall be referred to subrecipient management for resolution.

15.2 Consent to Subcontract

Procedures must be established to review and give prior consent for subcontracts awarded by first-tier contractors. Monetary consent levels/limits may be established at your discretion.

15.3 Progress Reports

Under cost reimbursement contracts, progress/status reports are usually a required deliverable that is noted in the statement of work (SOW). Your assigned personnel must review these reports to determine if contract delivery milestones are being met, and if they are not, the seriousness of the delinquency should be analyzed and, if appropriate, corrective action taken.

15.4 Inspection and Acceptance

Contractor deliverables must be inspected before officially accepting the deliverable to ensure that contract terms and conditions have been met.

15.5 Invoice Processing

Under cost reimbursement contracts, reimbursement invoices are normally submitted by the contractor monthly. Invoices should be processed as expeditiously as possible with payment deferrals (to be paid after completion/final acceptance) considered in determining the net amount of the incremental dollar reimbursement.

In the case of a small or disadvantaged contractor, invoices may be submitted every 2 weeks.

There must be a correlation between dollars paid incrementally to the contractor and contract progress in agreement with an established acceptable tolerance level.

16 Monitoring Procedures

16.1 Subawards

A subaward is an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out a part of the federal award received by the pass-through entity (GCC).

A subrecipient is a non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program:

- "Subaward" (**2 C.F.R. 200.92**)
- "Subrecipient" (**2 C.F.R. 200.93**)
- "Pass-through entity" (**2 C.F.R. 200.74**)

All subawards must have specific federal authorization or approval.

The GCC clearly identifies the subaward to the subrecipient by a subaward "agreement" that provides the subrecipient all the information it would need to comply with federal award terms and conditions and other applicable legal requirements. This subaward documentation also includes any information the subrecipient would need to help ensure that the GCC can meet its own responsibilities under the federal award. The GCC must monitor subrecipients to ensure that subrecipients fulfill all fiscal and programmatic responsibilities under the award.

16.2 Subrecipient Agreements

The GCC clearly identifies key federal award information, subaward and subrecipient information, and applicable compliance requirements, including applicable award special conditions, in the subrecipient award agreement—that is, the subaward.

The GCC ensures that subawards include all required information at the time of the subaward. The GCC documents any changes to subaward data elements during the period of performance in subsequent subaward modifications. **See 2 CFR 200.331** ("*Requirements for pass-through entities.*") in **Subpart D—Post Federal Award Requirements of 2 C.F.R. Part 200** details, the required information that a pass-through entity must include in each subaward.

16.3 Subrecipient Monitoring

The GCC must monitor their subrecipients throughout the period of performance under a subaward. The purpose of subrecipient monitoring is to ensure that the subaward is used for authorized purposes, is implemented in compliance with applicable federal law (statutes and regulations) and the terms and conditions of the subaward and achieves subaward performance goals. **See 2 CFR 200.331(d).**

Requirements for subrecipient monitoring can be found at **31 USC § 7502** and in **2 CFR Part 200** (including, but not limited to, the sections under "Subrecipient Monitoring and Management" contained in Subpart D and the audit requirements provisions applicable to subrecipients contained in Subpart F).

To effectively monitor a subrecipient, GCC must:

- Ensure that federal award information and compliance requirements are identified to the subrecipient at the time of the award and that subrecipient activities are monitored throughout the period of performance of the subaward.
- Develop systems, policies, and procedures to ensure that subrecipient reviews are conducted in accordance with applicable federal laws and with the terms and conditions of the subaward.
- Develop, implement, and perform procedures to ensure that the subrecipient obtains the required audits, and that audit findings identified in subrecipient audit reports are timely and effectively resolved and corrected.

16.3.1 Subrecipient Monitoring Procedures

The GCC must establish and maintain effective internal control over subawards and must have written procedures that ensure proper implementation of payment requirements and for the determination cost allowability. See sections under "Standards for Financial and Program Management" contained in ***Subpart D—Post Federal Award Requirements of 2 C.F.R. Part 200 (in particular, 2 C.F.R. 200.302 through 2 C.F.R. 200.305).***

To determine the appropriate level of monitoring, GCC must evaluate each subrecipient's risk of non-compliance with federal statutes, regulations and terms and conditions of the subaward. The methods of monitoring may vary; some of the factors to consider in determining the nature, timing, and extent of monitoring are as follows:

- Subrecipient's prior experience with the same or similar subawards
- Results of previous audits
- Whether the subrecipient has new personnel or a new or substantially changed systems
- The extent and results of federal awarding agency monitoring

16.4 Subrecipient Risk Level

Subrecipients may be evaluated as higher risk or lower risk; the assessment of subrecipient risk is used to determine the monitoring approach for a subaward. Generally, a subrecipient that lacks experience in implementing federal awards or with implementing similar subawards may require closer monitoring. Closer monitoring might also be warranted based on results noted during monitoring and subrecipient audits, (e.g., the subrecipient has a history of non-compliance as either a recipient or subrecipient, new personnel, or new or substantially changed systems).

- Subrecipients implementing programs with complex compliance requirements may be at a higher risk for non-compliance.
- A pass-through entity passing through a large portion of the federal award (whether in terms of dollars passed-through or in terms of the share of accountability for implementing approved activities within the overall level of effort—or both) may give rise to the need for a careful and deliberate approach to subrecipient monitoring.
- Larger dollar awards may pose some measure of risk.

Some of the mechanisms the GCC uses to monitor subrecipient activities throughout the period of performance include regular communication with subrecipients, and appropriate inquiries concerning program activities; performing subrecipient site visits to examine financial and programmatic records and observe operations; and reviewing detailed financial and program data and information submitted by the subrecipient.

16.4.1 Risk Level Meaning: Low, Medium, High

EXAMPLES:

Low Risk: Subrecipient is knowledgeable of grants and submitting all documentation on time and accurately. Program is running according to application standards.

Medium Risk: Subrecipient is late on reports, submitting reimbursements sporadically or rarely, lack of communication on subrecipient side, frequently missing documents. Requires closer monitoring of projects and assistance from Grant Manager to bring into compliance.

High Risk: Project is not functioning according to application, reimbursements are not being submitted, missing reports/frequently late, lack of spending funds, subrecipient needs excessive training to come into compliance.

Even if no site visit is conducted, the GCC should be familiar with the subrecipient's financial operations and procedures, as well as their maintenance of current financial data and documentation such as invoices, contracts, and ledgers that tie back to financial reports.

16.5 Risk Assessment of GCC Subrecipients

Risk Assessment of GCC Subrecipients

Policy Date: June 28, 2019

Purpose: To clarify the monitoring requirements and specific conditions assigned to each risk status.

Background: 2 CFR200.331(b) requires that federal grant recipients and pass-through agencies evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring or specific conditions. In compliance with this regulation, GCC grant management staff must ensure that a risk evaluation is completed for each grant project assigned.

Assessment: The Risk Evaluation Matrix tool used by the GCC assesses subrecipient risk in the following areas:

- Key/Leadership Staff Qualifications
- History of Meeting Requirements
- Funding Utilization
- Amount of Funding
- Self-Assessment/Internal Controls

Subrecipients are assigned a risk level of low, medium, or high based upon this risk evaluation. Subrecipients may also be assigned to a higher risk level outside of the risk matrix evaluation based upon documented concerns by the assigned grant manager. A copy of the subrecipient's risk evaluation form and a copy of documentation pertaining to the subrecipient's compliance, financial, and or organizational risk should be uploaded to the project's electronic file.

Medium and high-risk subrecipients are not automatically prohibited from applying for or receiving new awards from the GCC. However, subrecipients determined to be at increased risk will receive extra monitoring and technical assistance as needed, or special conditions to ensure that federal funds are being used appropriately.

Rating and Monitoring or Special Conditions:

Low-Risk For projects determined to be in low risk status, no additional assessment or monitoring is required.

Medium-Risk For projects determined to be in medium-risk status, the grant manager should document the concerns of the project, inform the subrecipient of those concerns in writing (email is acceptable) and work with the subrecipient to develop and

implement actions to address those concerns. The grant manager should continue to provide technical assistance as needed. The grant manager should re-evaluate the project's risk status in a reasonable timeframe. (e.g., after corrective actions have been completed or 12 months).

High-Risk

For projects determined to be in high-risk status, the grant manager must inform the Grant Management Director of the project's heightened risk status and the reasons for concern. Applicants who are determined to have outstanding or unresolved issues, including any of the following can be immediately placed in high-risk status.

- Has a history of unsatisfactory performance;
- Is not financially stable;
- Has a management system that does not meet the standards set forth in 2 CFR 200
- Has not conformed to the terms and conditions of previous awards; or
- Is otherwise not responsible

The Grant Management Director and the grant manager should develop a plan to assess the project concerns and the risk for misuse of federal funds. It is recommended that actions be taken to assess the subrecipient through either a site visit, desk review, conference call, or meeting (as appropriate) occurring within no more than six months following the high-risk determination. Based upon the assessment, the grant manager should document and convey to the subrecipient the actions that the subrecipient needs to take to address concerns and if any special conditions need to be met. The grant manager should re-evaluate the project's risk status in a reasonable timeframe. (e.g., after corrective actions have been completed or 12 months).

Special Conditions:

The following special conditions may be applied to those that are High-Risk Status.

- Additional monitoring both programmatic and financial
- Requiring additional detail to financial reports
- Establishment of additional prior approvals

References: 2 CFR Part 200 Uniform Administrative Requirements

17 Governor's Crime Commissions Monitoring Guidelines

Subrecipient monitoring by the GCC must include:

- Reviewing financial and performance reports submitted by the subrecipient;
- Following-up and ensuring the subrecipient acts to address deficiencies found through audits, onsite reviews, and other means; and
- Issuing a management decision for audit findings pertaining to the award.

The purpose of these monitoring activities is to provide reasonable assurance that the subrecipient has administered the subaward in compliance with applicable federal law and with the terms and conditions of the subaward, and the subaward performance goals are being achieved.

Tips for proactively monitoring subrecipients:

- Prepare and read subaward agreement documents carefully.
- Ask for explanation and clarity; don't assume.
- Document transactions, agency guidance, performance evaluations, etc., in writing.
- Keep documentation on hand.
- Document, document, document! If it isn't documented, it doesn't exist!

17.1 The On-site Visit

The GCC's Grants Management Staff will be reviewing the following procedures, policies, documents during an onsite financial monitoring:

- Internal controls
- Accounting system
- Organizational policies and procedures, including accounting procedures
- Federal Financial Reports
- Compliance with reporting requirements and/or award special conditions
- Risk Matrix

The Grants Manager will compare actual expenditures with award objectives and the approved budget to determine if the subrecipient is spending the funding according to the purpose of the award. The Grants Manager may also provide technical assistance to the subrecipient during the visit.

17.1.1 Site Visit Process and Requirements

Entrance Interview - Please ensure that the Executive Director, Project Director, CFO/Director of Finance are available for the initial interview.

During the visit, we will discuss your program with GCC, conduct a tour of your facility and perform a batch review of cost reports that your agency has submitted (this will include all original supporting documentation). This will also be an opportunity to discuss any concerns/issues you may have.

Organization/Financial/Program Review:

Organizational policies and procedures

NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

- List to identify executive, management, supervisor, and clerical staff that's being charged to the programs
- Lease/Rental Agreements (for any facility billed to GCC)
- Organization Chart
- Travel policy, Record Retention policy, Procurement policy (bids, sole source)
- Conflict of Interest policy

Finance

- Accounting System
- Chart of Accounts (including sub-accounts)
- Accounting Policy and Procedures Manual (documentation of internal controls)
- Bank Reconciliations (with approval signatures)
- General Ledger – Program Specific
- Cost Allocation Plan (related to GCC programs along with worksheets for allocating costs)
- Most current audit/audited financials completed by an outside auditing firm (including A-133 Single Audit)
- List of match sources for program (including volunteers)
- Payroll tax returns (including proof of payment)

Program

- Walk through of intake process
- Determination of participant eligibility
- Walk through of follow-up process once clients have completed the program
- What system is being utilized to collect client-level data (HMIS, etc.)
- If applicable – finalized contract of any services that have been subcontracted that ensures they are not debarred from receiving federal funds
- If applicable - List of equipment purchased by grant (include location, condition, if it was disposed of, sale price/fair market value)
- Original timesheets with wet signatures (if electronic)

Exit Interview – Initial assessment of site visit (Corrective action, recommendations, issues/concerns)

17.2 The Desk Review

The financial monitoring desk review includes an analysis of award activities to date and evaluates:

- Compliance with reporting requirements.
- Excess cash analysis (reimbursements compared to expenditures reported).

During a desk review, the award subrecipient may be asked to provide a general ledger. Should deficiencies be identified during either an onsite review or desk review, or if there have been deviations from the approved budget without prior approval from the Governor's Crime Commission, Grants management staff will work with the recipient to provide technical assistance.

17.3 Subrecipient Selection and Monitoring Procedures – Best Practices

The pass-through entity:

- Clearly defines the work to be accomplished in furtherance of the federal award purpose(s) in the subaward agreement.
- Requires subrecipients to include in their applications a time-phased milestone plan of action based on clearly stated accomplishments defined in the proposal.
- Integrates budget line items into the performance plan.

Requires performance/progress reports and supporting documentation for payments under the subaward. Performance reports should discuss:

- Milestones achieved/to be achieved;
- Any significant problem, issues, or concerns;
- Timely accomplishments and delays; and
- Actual costs incurred compared to each budget line item with variances explained.

17.4 Remedies for Subrecipient Non-Compliance – Best Practices

If a subrecipient fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the GCC may impose additional conditions. *See 2 CFR 200.207 and 2 CFR 200.338.*

However, if it is determined that noncompliance cannot be remedied by imposing additional conditions, your organization may take further action—as set out at 2 CFR Part 200—to remedy the noncompliance, such as one or more of the following actions:

- Withholding of disbursements or further awards
- Disallowance of cost
- Suspension/termination of award
- Suspension/Debarment

INSERT TAB – PROGRAM INCOME, PROPERTY & PROCUREMENT

18 Program Income

Program income may be used only for allowable program costs and must be spent prior to requesting additional award funds. See **2 C.F.R. Part 200.305(b)(5)**.

- Program income should be used to reduce overall project costs unless otherwise stipulated in the award terms and conditions.
- In general, if you anticipate there will be program income left over at the end of the award period of performance, you should request a no-cost extension. Such an extension gives you additional time to spend the program income for allowable costs on the federally supported project.
- Program income that the subrecipient did not anticipate at the time of the federal award must be used to reduce the federal award and non-federal entity contributions rather than to increase the funds committed to the project. This does not apply to institutions of higher education or non-profit research institutions, unless specified in the regulations or the terms and conditions of the federal award.
- Unless otherwise stipulated in the award terms and conditions, any program income earned during the period of performance but not used for the project must be refunded to the GCC.
- Unless otherwise stipulated in the award terms and conditions, any program income earned after the project period stipulated in the award agreement is completed can be used at the subrecipient's discretion.

18.1 Examples of Program Income

It is important to review the terms and conditions of your award regarding the handling of different types of program income. Examples of program income may include the following:

- Royalties received
- Attorney fees and costs received
- Registration/tuition fees received
- Fees received on other types of services performed
- Asset seizures and forfeitures (adjudicated by a State court, as State law permits) received
- For programs that permit interest bearing accounts, any interest earned on award funds membership fees received
- Reimbursement received from the Internal Revenue Service of investigative expenses incurred by a State or local law enforcement agency contributing to the recovery of federal taxes imposed with respect to illegal drug-related activities

****Fines and penalties as a result of law enforcement activity are not considered program income.***

Unless specified in the terms and conditions of the award, the interest earned on advances of federal funds is not considered program income.

18.2 Accounting Process for Program Income

If you have program income, it must be accounted for up to the same ratio of federal participation as funded in your project or program. For example:

- An award funded with 100% federal funds must account for and report on 100% of the total program income earned. If the total program income earned was \$20,000, the subrecipient must account for and report the \$20,000 as program income.
- If a subrecipient was funded by an award at 75% federal funds and 25% non-federal funds, and the total program income earned by the grant was \$100,000, then \$75,000 must be accounted for and reported by the subrecipient as program income.
- Unless otherwise stipulated in the award, any program income earned during the project period but not utilized for the project must be refunded to the awarding agency.

18.3 Reporting Process for Program Income

Program income earned and expended must be reported on a cumulative basis. The amounts must be reported manually each quarter to the GCC on the quarterly reports.

Example: If \$5,000 in program income was earned in the first quarter and \$10,000 was earned in the second quarter, the recipient should add those amounts together and report to the GCC.

18.4 Supplanting

Grant funds must supplement and not supplant. Supplanting will be reviewed during the application process, post-award monitoring, and audit. Award funds cannot be used to supplant state, local, or tribal funds unless permitted by statute. In general, supplanting occurs when a state, local, or tribal government reduces previously allocated or appropriated funds by the entity for an activity, specifically because federal funds are available (or expected to be available) to fund that same activity. Federal funds must be used to supplement existing state, local or tribal funds for program activities, if any, and may not replace state, local, or tribal funds that have been appropriated or allocated for the same purpose. Additionally, federal funding may not replace state or local funding that is required by law. In those instances where a question of supplanting arises, the applicant or award subrecipient will be required to substantiate that the reduction in non-federal resources occurred for reasons other than the receipt or expected receipt of federal funds.

Any reduction in non-federal resources allocated for the same time period and the same purpose as the federal grant award will be subject to careful review.

If the GCC identifies potential supplanting, the subrecipient may be required to submit documentation demonstrating that the reduction in non-federal resources occurred for reasons unrelated to the receipt or expected receipt of federal funds.

For certain programs, a written assurance or certification from the applicant or award subrecipient may be required by the awarding agency stating that federal funds will not be used to supplant State, local, or tribal funds.

Supplanting may be grounds for suspension or termination of current and future federal funding, recovery of misused federal funds, and/or other remedies available by law.

18.5 Guidelines to Avoid Supplanting

To avoid potential supplanting issues, the following general guidelines should be followed:

- Award funds cannot be used to pay for existing employees unless the existing position is "back-filled" with a new hire. Award funds cannot be used to pay for items or costs that the subrecipient is already obligated to pay with State, local, or tribal funds.
- State, local, or tribal funds previously appropriated, allocated or budgeted for award purposes cannot be reduced or reallocated to other purposes because of receipt of federal funds.
- Maintain contemporaneous documentation demonstrating that any reductions in non-federal resources budgeted for award purposes is unrelated to the receipt or expected receipt of federal funds. Examples of supporting documentation may include (but are not limited to) budget sheets and/or directives; city council or departmental meeting minutes; agency memoranda, notices, or orders; and any other official documents addressing the reduction in non-federal resources.

18.6 Supplanting Example

To help clarify the differences between supplementing and supplanting, we provide the following example:

For Fiscal Year (FY) 2019, the award applicant budgeted local funds to hire 50 new police officers. Later in FY2019, the applicant was awarded a GCC grant to hire 60 new police officers. At the end of FY2019, the award subrecipient had only hired the 60 new police officers funded under the GCC grant. The award subrecipient did not use any of its local funds to hire new officers, but instead reduced its budget for that purpose and reallocated the local funds to another purpose.

In this scenario, supplanting has occurred because the award subrecipient used federal funds to replace local funds budgeted for the same purpose. Supplanting would not have occurred if the award recipient had hired a total of 110 new officers to supplement its existing sworn force, using federal funds for 60 officer positions and local funds for 50 officer positions.

Because of the supplanting violation, the award subrecipient is required to repay the amount of federal funds that were used to supplant local funds.

19 Procurement Under Awards of Federal Assistance

Procurement transactions involving contracts under awards of federal assistance (see **2 C.F.R. 200.22** for a definition) may happen when subrecipients seek to purchase from a third-party property or services needed to carry out the federally funded project. Contrast this with a subaward, through which a subrecipient receives some portion of the federal award funds to carry out part of the federally-funded project (see **2 C.F.R. 200.92**).

Subrecipients are expected to conform to the Procurement Standards that can be found in **2 C.F.R. 200.317 through 200.326**. The GCC applies these procurement standards, as applicable, to all subrecipients.

NOTE: When a purchase exceeds the micro threshold and is less than the simplified threshold (currently \$10,000 – 249,999), GCC requires a minimum of three price quotes before the purchase may be approved. If the purchase is above \$250,000 a sealed bid process must be utilized. The simplified Acquisition Threshold was updated by the Office of Management and Budget on June 20, 2018.

- For procurement transactions using federal award funds, the subrecipient must use their own documented procurement procedures consistent with applicable state, local, and tribal laws and regulations and the Procurement Standards set out at **2 C.F.R. 200.317 through 200.326**. Procurement procedures must be formally documented and periodically reviewed to ensure compliance with applicable laws and regulations.
- Subrecipient must maintain written standards of conduct covering conflict of interest and employee participation in selection, award, and administration of contracts. Subrecipients must also ensure that contractors perform in accordance with the terms, conditions, and specifications of their awards.
- In addition, subrecipients are responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of the procurement.

19.1 Procurement Standards

State governments have their own procurement regulations and must follow the same policies and procedures when using federal funding to procure products and services that the State uses for its procurements with nonfederal funds. All other award subrecipients must follow the procurement guidelines outlined in 2 C.F.R. 200.318 through 200.326.

All subrecipients must keep records detailing the history of all procurements funded using federal award funds. At minimum, these records should include, but not be limited to:

- Rationale for the method of procurement;
- Selection of contract type;
- Contractor selection and/or rejection process; and
- Basis for the contract prices.

As an award subrecipient you must:

- Have a documented process to check for organizational conflict of interest with potential contractors;

- Have a process in place to ensure that contracts are not awarded to contractors or individuals excluded from participation in federal programs (see information formerly maintained as the Excluded Parties List System, which is incorporated into the System for Award Management [SAM], and DOJ's non-procurement debarment and suspension implementing regulations at 2 C.F.R Part 2867); and
- Perform a System for Award Management review of potential contractors or individuals.

Your procurement procedures must avoid acquisition of unnecessary or duplicative items. Where appropriate, lease versus purchase analysis should be performed as well as other appropriate analysis for determining the most economical method for obtaining items or services. You are encouraged to use federal excess and surplus property whenever feasible and economical and to enter into inter-agency or inter-governmental agreements where appropriate to procure common or shared goods and services.

Award subrecipients must include any applicable provisions found at 2 C.F.R. Part 200 Appendix II (Contract Provisions for Non-Federal Entity Contracts under Federal Awards) in all contracts made under the Federal grant award.

19.2 Methods of Procurement

Award subrecipients may use the following procurement methods:

- Procurement by micro-purchase;
- Procurement by small purchase procedures;
- Procurement by sealed bids;
- Procurement by competitive proposal; and
- Procurement by noncompetitive proposal.

19.3 Competition

You are required to conduct procurement transactions in a manner providing full and open competition consistent with the procurement standards. This requirement holds whether purchasing transactions are negotiated or competitively bid, and without regard to dollar value.

Subrecipients must ensure objective contractor performance and avoid unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, and invitations for bids or requests for proposals must be excluded from competing for such procurements.

The following situations are restrictive of competition and should not take place:

- Placing unreasonable requirements on firms for them to qualify to do business;
- Requiring unnecessary experience or excessive bonding;
- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive contracts to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying a "brand name" product instead of allowing "an equal" product to be offered; and
- Any arbitrary action in the procurement process.

Written procedures for procurement transactions must ensure that all solicitations or invitations for bids incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Solicitations or invitations for bids should also identify all requirements which offerors or bidders must fulfill and all other factors to be used in evaluating bids and proposals.

Under sealed bidding procedures, awards must be made to the lowest (priced) responsive and responsible bidder. Any or all bids may be rejected if there is a sound documented reason. For example, if only one bid is received, and the bid is much higher than anticipated and budgeted for, you may cancel the procurement and revisit the competition process. It may be possible to adjust specifications or increase the number of bids received by better marketing of the opportunity.

Contracts, under procurements by competitive proposals, must be awarded to the responsible firm (vendor) whose proposal is most advantageous to your project, when price, quality, and other factors are considered.

19.4 Sole Source Procurement

Award subrecipients may conduct noncompetitive proposals (or "sole source" procurement), by procurement through solicitation from only one source when one or more of the following circumstances apply:

- The item or service is available only from a single source;
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The GCC expressly authorizes noncompetitive proposals in response to a written request from the subrecipient, or
- After solicitation of several sources, competition is determined to be inadequate.

Sole source procurement should be used only when use of competitive solicitation procedures like sealed bids or competitive proposals are not applicable to the requirement or is impracticable. A sample sole source justification outline can be found in the DOJ Grants Financial Guide.

All sole source procurements above the simplified acquisition threshold (**200 CFR 200.88**) set in accordance with 41 U.S.C. 1908 (currently set at \$150,000) must receive prior approval from the grant-making component before entering into the contract.

19.5 Additional Procurement Considerations

Subrecipients are responsible for all property management functions under the award. Title to any property purchased by the subrecipient's contractor with federal award funds remains the property of the subrecipient, respectively, subject to the conditions stipulated in 2 C.F.R. 200.313(a). Also, award subrecipients are accountable for any federally owned property purchased or furnished by the federal government for use under the federal award.

Contractor use of excess and surplus property from federal sources should be encouraged.

The current federal capitalization threshold is \$5,000, but each subrecipient must follow its own organization's threshold policy limitations if the organization's policy specifies a capitalization level that is less than \$5,000.

19.5.1 Contracting Dos

- You must provide for full and open competition consistent with the procurement standards.
- You must develop and incorporate clear and accurate descriptions for technical requirements, specifications, statements of work, or other required documents used in your procurement transactions.
- You must ensure any prequalified lists of persons, firms, or products used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition consistent with the procurement standards.
- You must make awards under your procurements only to responsible contractors that can perform successfully in accordance with contract terms and conditions.
- You must maintain records sufficient to detail the history of any procurement action.

19.5.2 Contracting Don'ts

- Don't include unreasonable (or otherwise unjustifiable) requirements in your procurements that would be restrictive of competition.
- Don't require unnecessary experience or other unnecessary criteria or elements under your procurements that cannot be justified or supported with your procurement procedures and the procurement standards.
- Don't allow for, engage in, or facilitate noncompetitive pricing practices between firms or affiliated companies under your procurement transactions.
- Don't forget to include all applicable contract provisions described in Appendix II to 2 C.F.R. Part 200 in any procurement contracts.
- Don't require unreasonable time frames for performance under your procurements.

19.6 Contract Closeout

Contract closeout is an important function of contract administration and may be characterized logically as the last of the many functions related to contract administration. The contract is officially closed once all deliverables have been delivered and accepted, all contractual terms have been met, and a final invoice has been received and paid.

20 Property, Equipment, & Other Capital Expenditures

Property includes both real property and personal property. Real property typically includes things such as land and buildings. Personal property includes both tangible personal property, which is classified as either equipment or supplies; and intangible personal property, which includes things having no physical existence, like trademarks, copyrights, and patents. See definitions in 2 C.F.R. 200.1.

When purchasing and managing property paid for with federal award funds, the award subrecipient is expected to use good judgment and abide by applicable laws and regulations.

- Grant subrecipients are required to be prudent in the acquisition and management of such property.
- Property and equipment must be procured in ways in keeping with applicable laws and regulations.
- If award funds are used to purchase new property or equipment when suitable property or equipment is already available, the purchase will be considered an unnecessary expenditure.

20.1 Definitions

20.1.1 Capital Expenditures

Payments covering the acquisition cost of capital assets, or payments to make improvements to capital assets that materially increase their value or the useful life of the item. See 200 CFR 200.13.

Examples of capital expenditures: *equipment, motor vehicles, computers, office furniture, and real estate.*

In contrast, a payment that keeps an asset in an ordinarily efficient operating condition and does not upgrade, add to its value, or substantially prolong its useful life is generally considered a currently deductible repair or maintenance expense.

Useful Life Determination: Unless a sub-recipient has a policy to the contrary, GCC recognizes IRS Pub 946, *How to Depreciate Property, Appendix B* as the source for determining the useful life of a given asset.

20.1.2 Equipment

An article of nonexpendable, tangible personal property (including information technology systems) having (1) a useful life of more than 1 year and (2) a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the subrecipient for financial statement purposes or \$5,000. See 2 CFR 200.33.

Examples of equipment: Personal protective gear, forensic lab equipment, communications equipment.

20.1.3 Acquisition Cost

The net invoice, unit price of the item, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired.

Acquisition costs may or may not include taxes, duty or protective in-transit insurance, freight charges, and installation. What is included in the cost varies according to your organization's accounting policies. **See 2 C.F.R. 200.2.**

20.1.4 Supplies

From 2 CFR 200.94: *Supplies* means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. See also §§200.20 Computing devices and 200.33 Equipment.

20.2 Property management System

An effective property management system must be in place to properly screen and monitor property and equipment purchases. Careful screening should take place before purchasing property to ensure that it is needed. An effective property management system will avoid incurring property acquisition costs that are later disallowed by the awarding agency.

Careful screening may include the following elements and procedures:

- Consider whether existing equipment already owned can meet identified needs.
- Consider establishing a screening committee to make decisions about purchases.
- Utilize effective management techniques as a basis for determining that property/equipment is needed.
- Initiate a screening process to ensure that effective controls are in place for property management.

20.3 Property Management – Record-Keeping

A state must ensure equipment acquired under a federal award to the State is managed in accordance with state laws and procedures. Award subrecipients, other than states, must maintain accurate records that include the following:

- Description of the property/equipment (include make and model)
- Manufacturer's serial number or other identification number
- Source of the property, including the federal grant number
- Who holds title
- Acquisition date
- Cost of the property
- Percentage of federal participation in the project costs for the relevant award
- Location of the property
- Use and condition of the property
- Disposition data, including the date of disposal and sale price

All award subrecipients (including states) must retain records for equipment and real property for a period of 3 years from the date of final disposition.

If any litigation, claim, or audit is started before the expiration of the 3-year period, you must retain records until all litigation, claims, or audit finds involving the records have been resolved. ***See 2 C.F.R. 200.333.***

20.4 Property Management – Inventory and Maintenance

A physical inventory of the property must be taken, and the results reconciled with the property records at least once every 2 years. This includes a verification of the existence, current utilization, and continued need for each item.

You must establish and use adequate maintenance procedures to keep the property in good condition. You also must have a control system in place with adequate safeguards to prevent loss, damage, and theft.

- Promptly and properly investigate and fully document any loss, damage, or theft, and make the documentation part of the official project records. 2 C.F.R. 200.313 (d)(3).
- Provide, at a minimum, the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property that the recipient or subrecipient owns. Federally owned property need not be insured unless required by your award. 2 C.F.R. 200.310.
- Award subrecipients are responsible for replacing or repairing property that is willfully or negligently lost, stolen, damaged, or destroyed.

20.5 Equipment

Subrecipients must follow the standards and procedures for ownership (title), use, management, and disposition of equipment set out below, except for recipients and subrecipients of Byrne Justice Assistance Grant (JAG) Program formula grant funds from the Bureau of Justice Assistance. JAG award recipients must follow slightly different standards and procedures set out in **42 U.S.C. § 3789**. (See the "Equipment and Supplies Acquired with Edward Byrne Memorial Justice Assistance Grant Program Funds" SECTION 8.8.6 AND 8.9.)

20.6 Ownership of Equipment

Title to equipment acquired under a federal award will vest in the subrecipient's organization. The legal right of ownership and conditions for use, management, and disposal of equipment are set forth in 2 C.F.R. 200.313 and are described below.

20.7 Use of Equipment

A State must use equipment acquired under a federal award in accordance with state laws and procedures. DOJ encourages the States to follow the procedures that are in the DOJ Grants Financial Guide.

Award subrecipients other than state agencies must use equipment acquired under an award (or subaward) for the authorized program or project purposes for which it was acquired if needed, whether or not the project or program continues to be supported by federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by the GCC or another federal agency.

20.7.1 Use for other federal projects

Equipment must be made available for use on other projects or programs currently or previously supported by the federal government, provided the use does not interfere with the work on the projects or programs for which it was originally acquired. First preference for other use must be given to other programs or projects supported by DOJ.

20.7.2 User fees

User fees should be considered and treated as program income to the project, when appropriate. See 2 CFR 200.307 (Program Income). During the time the federal government retains an interest in the equipment, the subrecipients must not use equipment acquired with a federal award to provide services for a fee that is less than private companies charge for equivalent services, unless doing so is specifically authorized by law. See 2 CFR 200.313(c)(3).

20.7.3 Replacement equipment

When acquiring replacement equipment, the equipment to be replaced may be used as a trade-in or may sell the equipment and use the proceeds to offset the cost of the replacement equipment, subject to the written approval of the awarding agency.

20.7.4 Encumbrances

Subrecipients must not encumber equipment acquired under a federal award without prior approval of GCC.

20.8 Federal Equipment

When award subrecipients are provided federally owned equipment, the following requirements apply:

- Title remains vested in the federal government.
- The equipment must be managed in accordance with the grant-making component's rules and procedures and submit an annual inventory listing.
- When the equipment is no longer needed, disposition instructions must be requested from the grant-making component.

20.8.1 Replacement of Equipment

When an item of property is no longer efficient or serviceable but continues to be needed, the property in the program or project for which it was acquired, or other programs permitted under 2 CFR 200.313(c), the property may be replaced through trade-in or sale and subsequent purchase of new property. In this case, the following conditions must be met:

20.8.2 Same function and character

Replacement property must serve the same function as the original property and be of the same nature or character, although not necessarily of the same grade or quality.

20.8.3 Timing

Purchase of replacement property must take place soon enough after the sale of the property to show that the sale and the purchase are related.

20.8.4 Trade-ins

When acquiring replacement property, the property may be used to be replaced as a trade-in. Value credited for the property, if the property is traded in, must be related to its fair market value. The proceeds from the sale of the property may also be used to offset the cost of the new property

20.8.5 Subrecipients of States

State subrecipients must obtain the written permission of the state to use the provisions of this section prior to entering negotiation for the replacement or trade-in of property.

20.8.6 Disposition of Equipment

A state subrecipient must dispose of equipment acquired under the award in accordance with state laws and procedures.

Award subrecipients *other than States* must dispose of the equipment when original or replacement equipment acquired under the award or subaward is no longer needed for the original project, or for other activities currently or previously supported by a federal awarding agency, as follows:

- If the item to be disposed of has a current per-unit fair market value of \$5,000 or less, you may retain, sell, or otherwise dispose of it with no further obligation to the awarding agency.
- If the item has a current per-unit fair market value of more than \$5,000, you may retain or sell it, but the awarding agency will have a right to a specific dollar amount. Calculate this amount by multiplying the current market value or proceeds from the item sale by the awarding agency's share of the equipment (i.e., the agency's percentage of participation in the cost of the original purchase). The seller is also eligible for limited sale and handling costs of \$500 or 10% of the proceeds, whichever is less.

20.9 Supplies

For supplies acquired under an award, the title to the supplies vest with the recipient upon acquisition. For supplies acquired under a subaward, the title vests with the subrecipient upon acquisition.

The grant-making component must be compensated for its share of residual inventory of unused supplies if both of the following apply:

- The residual inventory of unused supplies exceeds \$5,000 in total aggregate fair market value upon termination or completion of the funding support.
- The supplies are not needed for any other federally sponsored programs or projects.
- Compute the compensation amount in the same manner as for equipment.

20.10 Real Property

Real property means land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment. **See 2 C.F.R. 200.85.** Funds generally cannot be used for land acquisition unless specifically permitted under the awarding program or terms of your award.

Subject to the obligations and conditions in the award, title to real property acquired or improved under an award or subaward vests upon acquisition in the subrecipient, as applicable.

Award subrecipients may use real property acquired, in whole or in part, with federal funds for the authorized purposes of the original award or subaward if needed for that purpose.

- Disposal of or encumbrance of its title or other interests should not occur without clear instructions from the GCC.

When real property is no longer needed for the original award purposes, disposition instructions should be obtained from the grant-making component or pass-through entity, as appropriate. The instructions may allow for one of the following:

- Retain title after compensating the federal awarding agency.
- Sell the property and compensate the federal awarding agency.
- Transfer title to the federal awarding agency or to a third party designated/approved by the federal awarding agency.

Additional information can be found in the DOJ Grants Financial Guide and at **2 C.F.R. 200.311(c)**.

INSERT TAB – REPORTING & CLOSEOUT

21 Reporting Requirements

The GCC requires award subrecipients to submit both financial reports and program reports (also called "progress reports"). These reports describe the status of the funds or the project, compare actual accomplishments to objectives, and provide other pertinent information. Grantee award documents may also include information regarding reporting requirements specific to the award.

Progress and program reports provide information relevant to the performance and activities of a plan, program, or project. Depending on the awarding agency and the specific grant program, progress/program reports may be submitted annually, semi-annually or quarterly.

Progress/program reports must be submitted within 30 days after the end of the reporting periods for the life of the award. Unless otherwise noted, the final report is due within 90 days after the end date of the award period.

21.1 GCC Reporting and Timeline

Victims of Crime Acts (VOCA) Reports:

VOCA Subgrant Award Report

- Due within 30 days of the implementation of a project
- Completed by Subrecipient and entered in GEMS
- CVS Planners will enter in OVC-PMT

VOCA Performance Measurement Tool Reports:

- Due Quarterly

Subrecipient Deadline	Due Date
January - March	April 30 th
April - June	July 30 th
July - September	October 30 th
October - December	January 30 th

Violence Against Women Act (VAWA) Reports:

Annual Progress Reports

- Due by January 31st of each year

Reporting Period: January – December

By project:

- (October – December) Due by January 31st of the following year (January – September) Due by October 31st of each year

***Please ensure that the reports have been validated prior to submitting using the button at the bottom of the form to ensure all necessary responses are included.**

Audit Reports (See State Compliance Forms in the back of this workbook).

21.1.1 Submit Audit Reports to:

Annually submitted to Jamelle White:

NC Department of Public Safety Controller's Office
2020 Yonkers Road
MSC #4220
Raleigh, North Carolina 27699-4220
919-324-1094

21.2 Performance Measurement Tool (PMT) Reports

Due quarterly – Subrecipients must log into OVC and complete the PMT report. Export report from website after completion and then submit through GEMS portal. (Please follow GEMS Training Manual for further instructions.)

PMT reports are a result of **Government Performance and Results Act (GPRA)**. To assist in fulfilling the requirements of the **Government Performance and Results Act (GPRA) of 1993**,

P.L. 103-62, and the 2011 GPRA Modernization Act, award subrecipients who receive funding from the federal Government must measure the results of the work that this funding supports. In general, award subrecipients agree to collect data appropriate for meeting reporting requirements established by GPRA and must ensure that valid and auditable source documentation is available to support all data collected for each performance measure required by your program including those specified in the program solicitation or award.

OJP, OVW, and COPS programs are developed to align with DOJ strategic plans. Each program office assesses progress through performance measures developed for each program. The performance measure data received from award recipients are included in each annual budget request from the program office, quarterly reports to DOJ, and annual reports to the *Office of Management and Budget (OMB)*. Performance data may be provided in response to requests from Congress, the White House, and Office of the Vice President as well as statutory mandated reports to Congress about program specific activities about program specific activities.

21.3 Progress Reports

Progress/program reports provide information about the performance and activities of a plan, program, or project in relation to the stated objectives and are due at the intervals noted in award documentation. Awards may require reporting on a monthly, quarterly, or annual basis, depending on the program or special conditions. Unless otherwise noted, the final report is due within 90 days after the end date of the award.

22 Financial Reporting

Federal award subrecipients must also submit financial reports describing the funding status of the project. Audit reports should be submitted to:

Jamelle White – Accountant

NC Department of Public Safety Controller's Office
2020 Yonkers Road
MSC #4220
Raleigh, North Carolina 27699-4220
919-324-1094

22.1 Financial Monitoring and Audit Requirements

Code of Federal Regulations (C.F.R.) Title 2 Part 200 (adopted – with some modifications – as a DOJ regulation, by way of **2 C.F.R. 2800**) codifies the requirements associated with monitoring the financial and program performance of award subrecipients.

The GCC as a pass-through entity of DOJ has a responsibility to provide sound stewardship over federal funds and to help ensure that all DOJ-funded programs fulfill their intended purpose and benefit individuals or groups the funds are intended to serve. Subrecipients and other pass-through entities are also required to monitor program performance and the utilization of funds by subrecipients under DOJ awards.

22.2 Programmatic Monitoring

The GCC Grants Management staff monitors awards to ensure that:

- Project goals, objectives, and milestones are attained
- Performance requirements, timelines, budgets, and other related requirements are met according to their contractual requirements, and federal and state regulations.

Monitoring activities include:

- Collection and review of financial and programmatic status reports, as well as performance outcomes, report verification and administrative information relative to each contract award.
- Site assessment and equipment funded inspection – if applicable
- Technical assistance to address and resolve outstanding programmatic issues or concern

Grants Managers at the GCC use various strategies to help ensure that DOJ funded programs and projects are carried out in a manner consistent with the subrecipient's stated plans and strategies as reflected in the grant's executed contract, and according to applicable guidance and regulations. Successfully performed, programmatic monitoring can identify areas of concern that may impede effective implementation of the funded programs or projects and serve to confirm implementation and progression. One strategy frequently used is a combination of desk-based reviews (paperwork compliance) and onsite visits conducted by the GCC staff.

The frequency with which programmatic monitoring may occur varies by statute and by the GCC's risk assessment of the award subrecipient. Regardless of frequency or type of monitoring (such as site visits

or desk reviews), all programmatic monitoring evaluates program implementation and recipient grant compliance.

22.3 Financial Monitoring

The mission of the GCC's Grants Management section is to ensure adequate financial stewardship over GCC funds awarded to subrecipients. As with programmatic monitoring, the goal of financial monitoring is to ensure recipient compliance with applicable regulations and program objectives. It seeks to assist subrecipients make more informed decisions, link outcomes to funding, and identify potential waste, fraud, abuse, areas of improvement or mismanagement of funds.

Financial Monitoring and Technical Assistance Methods:

- During an onsite visit, when a recipient's records are reviewed at its place of business
- Grant analysis and account administration management examination
- Analysis of original supporting and supplemental documentation for reimbursements submitted
- Examination of most current audited financial statements (single audit/yellow book, internal audit)
- Through a financial desk review, when recipient records and submitted documents are reviewed at the office of the GCC
- During the provision of technical assistance or training, such as during the Grants Award Workshop and assistance through emails and phones

Elements of Financial Monitoring:

- Assessment of previous audit findings, questioned costs, Corrective Action Plans, Management Letters
- Reviews of Federal Financial Reports and other award data
- Inventory analysis
- Financial capability assessment
- Budget analysis
- Risk Assessments
- Utilization Rates
- Cost Allocation Plan (related to the GCC, along with any worksheets for allocating costs – fringe benefits (workers comp, medical, dental, etc. with related vendor invoices)
- Chart of Accounts (including sub-accounts)
- Organizational and Accounting Policies and Procedures (which would include documentation of internal control policies)
- Organization Chart and List of Board Members (to verify no occurrences of conflict of interest and nepotism, and identify executive, management, supervisor, and clerical relationships of program reviewed)
- Cash Match Ledger
- General Ledger (program specific)
- Payroll records (original timesheets with wet signatures, paystubs, payroll register – in-house or documents provided by outside service e.g. ADP, Paychex)
- Bank Reconciliations (with approval signatures)
- Cash Receipts (including copies of checks deposited and corresponding deposit slips)
- List of all other revenue sources and amounts for the program being reviewed

- Original copies of bids or sole source documentation for procurement expenditures utilizing GCC program funding
- Analysis of extensions of the period of performance and progress toward timely closure of awards
- Cash-on-hand and/or reimbursement analysis, including examination of whether disbursements under the award occur in a timely fashion (See 2 C.F.R. 200.305 and, for States (and State agencies, instrumentalities, or fiscal agents), 31 C.F.R. 205 (regulations implementing P.L. 101-453, the Cash Management Improvement Act of 1990))
- Review of expenditure patterns.

Financial monitoring is done on an ongoing basis, with some processes implemented annually.

22.4 Audit Requirements

A non-federal entity (recipient or subrecipient) that expends \$750,000 or more in federal awards during the non-federal entity's (12-month) fiscal year must arrange for a single organization-wide audit conducted in accordance with the provisions of **Subpart F of 2 CFR Part 200**.

For recipient (and subrecipient) fiscal years that started before December 26, 2014

A non-federal entity (recipient or subrecipient) that expended \$750,000 or more in federal awards during the non-federal entity's (12-month) fiscal year must arrange for a single organization-wide audit conducted in accordance with the provisions of **OMB Circular A-133**.

A non-federal entity that expends less than the applicable audit threshold during its fiscal year in federal awards is exempt from federal audit requirements for that year. However, it must keep records that are available for review or audit by appropriate officials including the federal agency, pass-through entity, and U.S. Government Accountability Office (GAO). Also, certain (somewhat limited) exceptions to the requirement for annual audits can be found in the single audit act statute at **31 USC 7502(b)** (also see **2 C.F.R. 200.504, "Frequency of audits."**).

22.5 Audit Submission Requirements

Audit reports are due no later than 9 months after the close of each (recipient or subrecipient) fiscal year during the award period of performance. federal agencies can no longer grant due date extensions for submission of single audit reports.

Completed audit reports for States, local governments, Indian tribes, institutions of higher education, or nonprofit organizations, should not be mailed to the GCC unless requested by an agency official. Completed audit reports must be submitted electronically, rather than in paper format, to the Federal Audit Clearinghouse.

The Federal Audit Clearinghouse (FAC) requires auditees to use the Internet Data Entry System (IDES) to submit Standard Form-Single Audit Component (SF-SAC) and the Single Audit Reporting package online. Instructions for submitting paper and online audit reports can be found on the FAC website.

22.6 Audit Costs

Audit costs, if allowable, should be prorated and charged to the award based on the ratio of all federal awards being audited or be included in the indirect cost pool. See **2 C.F.R. 200.405** and **2 C.F.R.200.425**.

However, costs for audits not required or not performed in accordance with 2 C.F.R. Part 200, Subpart F, are unallowable. If a non-federal entity did not meet the applicable expenditure threshold (in **2 C.F.R. 200.501** for non-federal entity fiscal years starting on or after December 26, 2014) for federal awards during the non-federal entity's fiscal year but contracted with a certified public accountant to perform an audit, those costs may not be charged to the grant. See **2 C.F.R. 200.425**.

22.7 Resolution of Audit Reports

For an audit to be effective, it is important for a subrecipient to have policies and procedures in place to ensure timely corrective action on audit recommendations.

Each award subrecipient must designate officials responsible for the following tasks:

- Following up on audit recommendations.
- Maintaining a record of the corrective action taken on recommendations, including time schedules for completing corrective action, such as those stated in a Corrective Action Plan (CAP)
- Typically, the CAP letter will include a description of the finding, specific steps to take to implement the recommendation, including written formal procedures; a timetable for performance of each corrective action; and a description of monitoring to be performed to ensure implementation of the CAP
- The recipient must generate a response to the CAP letter within the specified timeframe, usually within 30 days after receipt of the letter
- Implementing audit recommendations
- Providing an audit report special condition on all subawards
- This special condition should include the audit report period, required audit report submission date, and name and address of the cognizant federal agency for audit.
- Access to award funds will be withheld if a recipient is late in submitting an audit report

22.8 Audit of Subrecipients

- When subawards are made by the GCC to another organization or organizations, the GCC is responsible for making sure that subrecipients comply with applicable audit requirements.
- The GCC must ensure that subrecipient audit reports are received and that corrective actions on all audit findings have been implemented.
- The subrecipient must convey to the GCC any known or suspected violations of law encountered during audits, including fraud, theft, embezzlement, forgery, or other serious irregularities as soon as subrecipient is in receipt of formal notification.

22.9 Common Audit Findings

Below are the most common findings from audits of DOJ awards in fiscal year 2014. These findings are provided to make recipients aware of some areas to monitor closely in managing the award so that subrecipients are in compliance with all requirements and audits go smoothly.

- Procedures not documented or need improvement – Internal Controls.
- Procedures not documented or need improvement - Accounting.
- Special Condition not met by recipient – unsupported/unauthorized expenditures / drawdowns.

NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

- Accounting system inadequate or not effectively utilized to account for award funds.
- Procedures not documented or need improvement - Payroll.
- Quarterly and Annual Financial and Program Reports not submitted timely.
- Procedures not documented or need improvement - Inventory.
- Quarterly and Annual Financial and Program Reports not accurately prepared
- Suspension and Debarment – verification not performed or not properly documented.
- Failure to conduct audit/monitoring of subrecipient/subcontractor.

23 Indirect Costs

Indirect costs are costs incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. These costs, though not readily assignable to an award, are necessary both to the operation of the recipient or subrecipient and to the performance of the award.

Examples: of costs frequently treated as indirect costs include:

- Facility or building maintenance
- Telephone expenses
- General supplies
- Depreciation
- Rental costs and leases
- Salaries and benefits of certain employees (e.g., those whose work benefits the entire organization)

When it is difficult or impossible to determine the precise amount of these types of costs that is attributable to any award, it is important to have a process to equitably allocate and charge the costs. This is done through the negotiation of an "indirect cost" rate. A subrecipient must be permitted to charge any negotiated federally approved indirect cost rate to each of its federal awards. In addition, some subrecipients have the option of using a de minimis indirect cost rate set by law (**See 2 C.F.R. 200.414(f)**).

A negotiated federally approved indirect cost rate is simply a device to permit subrecipients to charge to a federal award (in a convenient manner) a fair proportion of certain difficult-to-allocate types of expenses. Generally, the rate is determined by the ratio of the total "indirect" costs of an organization (grouped together into an "indirect cost pool") to some equitable "direct" cost base.

Please note that in some instances, federal law (statutes or regulations) may cap or otherwise limit the indirect costs that subrecipients may charge in connection with an award. Subrecipients must comply with any such applicable federal-law restrictions on charging indirect costs.

23.1 Determine of Negotiated Indirect Cost Rate by Cognizant Federal Agency

A subrecipient generally may charge indirect costs to a federal award (or subaward) if it has a current federally negotiated indirect cost rate.

To obtain such a negotiated rate, the subrecipient must submit an indirect cost rate proposal to its "cognizant agency for indirect costs". The rate negotiated by the cognizant federal agency then is to be accepted by all or virtually all federal grant-making agencies.

Once the cognizant federal agency has approved an indirect cost rate, all federal grant-making agencies are expected to permit "indirect cost" charged to awards using that rate, if the rate remains current. Certain exceptions are permitted by law. In many cases, the cognizant agency for indirect costs may approve, upon request, a one-time extension of a current (unexpired) negotiated indirect cost rate, for up to four years.

23.2 Establishment of a Negotiated Cost Rate

In general, the requirements for indirect cost proposals are set out in Subpart E of 2 C.F.R. Part 200 and Appendices III – VII to 2 C.F.R. Part 200. The requirements vary by entity type:

- Appendix III to 2 C.F.R. Part 200 - Indirect (F&A) Costs Identification and Assignment and Rate Determination for Institutions of Higher Education;
- Appendix IV to 2 C.F.R. Part 200 - Indirect (F&A) Costs Identification and Assignment and Rate Determination for Nonprofit Organizations;
- Appendix V to 2 C.F.R. Part 200 - State/Local Government wide Central Service Cost Allocation Plans;
- Appendix VI to 2 C.F.R. Part 200 - Public Assistance Cost Allocation Plans;
- Appendix VII to 2 C.F.R. Part 200 - States and Local Government and Indian Tribe Indirect Cost Proposals.

Following review of an indirect cost rate proposal, the cognizant federal agency for indirect costs typically will approve either a predetermined, final, fixed, or provisional rate.

23.3 Distribution Base for Negotiated Cost Rate

- **Modified Total Direct Cost (MTDC):** This base includes all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and sub-procurement contracts up to the first \$25,000 of each subaward or procurement subcontract (regardless of the period of performance of the subaward and sub-procurement contract under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each sub-procurement contract or subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency. *See 2 C.F.R. 200.68.*
- **Direct Salaries and Wages:** This base includes only the costs of direct salaries and wages incurred by the recipient.
- **Direct Salaries and Wages plus Fringe Benefits:** This base includes the costs of direct salary and wages and the direct fringe benefits incurred by the recipient.

23.4 “De minimis” Indirect Cost Rate Availability

As indicated earlier, under **2 C.F.R. Part 200 Uniform Requirements**, certain award recipients — as well as certain subrecipients — may charge indirect costs using a de minimis rate. The de minimis rate is 10% of "modified total direct costs," as defined in 2 C.F.R. 200.68.

This de minimis rate is available without the need to negotiate with the cognizant federal agency for indirect costs. However, the de minimis rate is an option only for subrecipients that have never received an approved federally negotiated indirect cost rate.

Also, under the provision set out at **2 C.F.R. 200.414(f)**, State and local government departments or agency units that receive more than \$35 million in direct federal funding (as described in paragraph **D.1.b of Appendix VII to 2 C.F.R. Part 200**) are ineligible to use the de minimis rate.

When the de minimis rate is used, costs must be consistently charged as either indirect or direct costs. Double-charging is not permitted.

A subrecipient that is eligible to use the de minimis rate and chooses to do so may decide at any time to submit an indirect cost proposal to its cognizant federal agency for indirect costs, if it has one. The de minimis rate may no longer be used once an approved federally negotiated indirect cost rate is in place.

Absent unusual circumstances (such as an applicable restriction set by federal statute), the decision to charge indirect costs to a DOJ award using the de minimis indirect cost rate is an option for the subrecipient, not a decision for DOJ. The award recipient must, however, satisfy the requirements related to use of the de minimis rate as set out in **2 C.F.R. Part 200**.

23.5 Indirect Costs of Subrecipients

If the subrecipient has a current (unexpired) approved federally negotiated indirect cost rate from its own cognizant federal agency for indirect costs, the GCC in most cases must allow the subrecipient to charge indirect costs to the subaward at the subrecipient's federally negotiated indirect cost rate.

Similarly, the GCC in most cases must allow a subrecipient that is eligible to use the "*de minimis*" indirect cost rate to do so, provided the subrecipient complies with the related requirements in **2 C.F.R. Part 200**. Absent a detailed justification submitted by the award recipient (e.g., one based on federal statutes) and specific advance written authorization from the GCC, the decision to charge indirect costs to a subaward ("subgrant") using the de minimis indirect cost rate is an option for the subrecipient, not a decision for the GCC.

23.6 Changes in Direct cost Rates

When an award extends across two or more fiscal years, the indirect cost rates that may be charged to the award may change over time, such as when the subrecipient receives a new federally approved negotiated rate (from its cognizant federal agency) during the period of performance. Indirect costs rate applicable to the portions of the grant in different fiscal years may vary.

To charge indirect costs at a rate other than the one included in the GCC-approved budget for the award, an award recipient must formally request a budget modification. As noted earlier, award funds may not be moved to or from the "indirect costs" category without prior approval. Any such change to the approved budget for an award requires a formal budget modification.

24 Award Closeout

Closeout means the process by which the federal awarding agency or the GCC determines that all applicable administrative actions and all required work of the federal award have been completed and takes certain actions as described in **2 C.F.R. 200.343**.

All award subrecipients have 45 days after the project period end date to submit all financial, performance or other reports required by the award.

Subrecipients should begin the closeout process as soon as the project is completed and all federal and matching funds, if applicable, have been spent.

24.1 Recipient Closeout Requirements

Within 45 days of the end date of the award (or any approved extension), subrecipients must submit the following to the awarding agency:

Final Reimbursement:

- Any unobligated or unexpended funds will be de-obligated from the award amount. Make sure you have obligated all your funds prior to the award end date.
- Any unobligated funds that can be reallocated to other sources in the event the agency is unable to expend all funds by closeout please inform awarding agency in advance.
- Match requirements must be met by the end of the award period and included in the report.
- All entries in the accounting system must be supported by adequate source documentation (for example, original invoices and contracts).
- Report all allowable costs incurred, both at the recipient and subrecipient level.

The final progress report should be prepared in accordance with instructions provided by the awarding agency's program office.

All required real or personal property reports must be submitted in accordance with the terms of the award.

24.2 Failure to Remit Funds Owed

Any funds paid to your organization that exceeds the amount to which the organization is finally determined to be entitled under the federal award constitutes a debt to the federal government. If this debt is not paid within 90 calendar days after the demand for payment, DOJ may take a range of actions, including administratively offsetting the debt against other requests for reimbursement, withholding of advance payments otherwise due to the organization, or other action permitted by federal laws. To the extent permitted under federal law, the DOJ will charge interest on an overdue debt, in accordance with the *Federal Claim Collection Standards* (**31 C.F.R. 900 through 940**). The date from which interest is computed is not extended by litigation or the filing of any form of appeal. See **2 C.F.R. 200.345**.

If your organization does not pay funds owed to the DOJ, the debt may be referred to the U.S. Department of the Treasury for collection, as provided by federal laws.

- Treasury may add fees, fines, and penalties to the original amount of the debt owed to the federal agency.
- Failure to return any funds due to DOJ may result in a high-risk designation for future awards, withholding or freezing of funds, or special conditions on all other awards to your organization. It may also impact future financial integrity reviews, which in turn will affect future grant awards.

24.3 Administrative Closeout

If the award subrecipient does not initiate the closeout within 45 days of the project period end date, the awarding agency will begin an administrative closeout process without consent. During the administrative closeout, the awarding agency will perform a financial reconciliation. If the reconciliation process reveals that refunds are due to the GCC, the awarding agency will contact the recipient to request the funds owed. This process also includes the Match portion of the total budget as well.

INSERT TAB – GRANT FRAUD

25 Grant Fraud

Federal grants are awarded for a specific purpose, and in signing an award document subrecipients are agreeing to follow certain terms and conditions, some of which are designed to help prevent fraud waste and abuse.

However, fraud, waste, and misuse of these funds can and do occur. These issues can range from award mismanagement to intentional criminal fraud.

Subrecipients should be aware of the common fraud issues that can impact grant-funded programs and should engage in proactive risk-management strategies to detect and deter those concerns.

25.1 Common Grant Fraud Risks

Most instances of grant fraud fall into one or more of three general categories:

- Conflicts of interest and procurement process issues
- Materially false statements including failure to adequately document the use of funds
- Theft

25.2 Conflicts of Interest and Procurement Process Issues

Award subrecipients are required to use federal funds in the best interest of their program and ensure their decisions related to the utilization of the funds are free of personal and organizational conflicts of interest.

2 C.F.R. 200.112 requires subrecipients of federal funds to disclose in writing to the awarding agency any potential conflicts of interest. Undisclosed conflicts of interest can, in some cases, constitute criminal fraud because they are "material omissions." This means that had the government or the GCC initially known the truth about the undisclosed facts (e.g. family members), the GCC would likely not have approved or allowed reimbursements.

Award subrecipients should carefully consider the following issues to better manage this risk:

- The procurement process must be fair and well-documented and free of organizational and personal conflicts of interest, such as a vendor inappropriately participating in the procurement process or an employee of the recipient organization personally benefiting from a contract award.
- Consultants can play a valuable role in many programs, but they must be selected through a valid procurement process, their pay must be fair and reasonable for the services received, and subrecipients must adequately document the purpose and validity of the consultant arrangement.
- Employees of subrecipient organizations cannot use federal funds to pay family members without first disclosing the transaction to the awarding agency and receiving permission.
- Subrecipients cannot delegate their financial and fiduciary responsibilities to a consultant or other vendor. For example, it would be inappropriate to allow a consultant to request

reimbursements and budget adjustments and complete and submit financial and progress reports without appropriate oversight by the recipient organization.

Example:

Background:

- An individual was assigned to purchase equipment using federal award funds.

Possible Fraud Indicators:

- Circumvention of the established procurement process; vendor complaints.

Scheme Identified:

- Individual stole more than \$100,000 by directing contracts to bogus companies that he had established.

Result:

- 240-month prison sentence.

25.3 Material Misstatements including Failure to Adequately Document the Use of Funds

Award agreements create a legally binding obligation for the subrecipient to use funds in a certain way and to comply with various certifications, assurances, applicable federal law, rules and regulations. By signing the award agreements, the subrecipient is accepting responsibility for the proper oversight and administration of the grant, in compliance with all applicable rules, regulations and statutes.

Award subrecipients should pay close attention to the following issues to better address this area:

- Subrecipients must establish and maintain an adequate accounting system, be able to provide sufficient documentation to prove that all reimbursement is for reasonable, allowable, documented, allocable and provided with regular consistent treatment. A subrecipient's accounting system must be able to track the specific use of each source of revenue to avoid commingling issues. In some cases, all reimbursements of expenses can be called into question if commingling of separate grant revenues and expenses makes a proper accounting for federal award funds impossible.
- Funds must be used for the purposes identified in the grant solicitation and award documents — they cannot be unilaterally re-directed for another use. Certain uses of award funds are categorically prohibited or restricted, such as lobbying or purchasing land and armored vehicles. Recipients should be familiar with these restrictions to properly oversee or manage award funds.
- Subrecipients should carefully review their accounting procedures and other internal controls related to indirect costs, matching funds, and employee time and effort records — three specific areas that have been identified as an enhanced risk for fraud and other misuse scenarios.

Example:

Background:

- A federal grant was awarded for a specific purpose.

Possible Fraud Indicators:

- An inability of the recipient to provide sufficient and verifiable supporting documentation concerning the actual use of award funds.

Result:

- Award recipient paid the federal government over \$300,000 to settle civil fraud allegations.

25.4 Theft

Theft is the most common fraud issue in virtually every organization — including those that receive federal funding.

Award subrecipients should consider implementing policies or procedures consistent with the following suggestions to better mitigate this risk:

- Theft schemes are often perpetrated by very intelligent and creative individuals who take advantage of the fact that "no one" will suspect them of wrongdoing. Consider the fact that embezzlement could be perpetrated by virtually anyone in your organization and establish a check and balance system to mitigate that possibility.
- Subrecipients must have and enforce solid financial internal controls to help prevent theft. The most common control weakness is often a lack of separation of duties. For example, if one employee is allowed to use an organization credit card to make purchases, receive and account for these purchases, review the credit card statement, make payment on the credit card account, and balance the organization check book, no separation of duties exists. That organization has allowed one person to perform all relevant functions for purposes of dispersal of funds. This environment increases the risk of mistakes in the process and potentially fraud.
- Credit cards, payroll, travel and other out-of-pocket reimbursements, are often misused to steal funds — exercise professional skepticism and other due diligence when processing these types of transactions.

Example:

Background:

- A nonprofit received \$2.7 million in federal award funds to assist underprivileged children.

Possible Fraud Indicators:

- Unsuccessful program; lack of internal controls; unexplained income.

Scheme Identified:

- Funds had been diverted to pay for a wedding reception, building construction, plasma TV, and personal credit card bills, with a total estimated loss of \$450,000.

Result:

- Prison sentences of 36 and 66 months; full restitution

25.5 Fraud Remedies

When fraud, waste or abuse is identified in a federally funded program, the government can take administrative, civil and/or criminal action as appropriate. Administrative actions could include termination of an award, reimbursement restrictions, or recoupment of funds. Civil actions can include lawsuits under the False Claims Act or other laws that prohibit presenting false claims or otherwise obtaining federal funds under false pretenses. Criminal actions often involve arrest and incarceration — in a grant fraud scenario criminal remedies typically relate to a theft scheme.

25.6 Reporting Obligations

2 C.F.R. Part 200.113 "*Mandatory Disclosures*" specifically requires that "*The non-federal entity or applicant for a federal award must disclose, in a timely manner, in writing to the federal awarding agency or the GCC all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. Failure to make required disclosures can result in any of the remedies described in § 200.338 Remedies for noncompliance, including suspension or debarment. (See also 2 C.F.R. Part 180 and 31 U.S.C. 3321).*"

Award subrecipients should be familiar with this requirement and establish a culture which will facilitate making appropriate disclosures.

Waste, fraud and abuse can be reported to the Governor's Crime Commission. Award recipients and subrecipients can also report such waste, fraud, abuse, or misconduct by email to oig.hotline@usdoj.gov, online through use of one of the reporting forms (www.justice.gov/oig), via the hotline at 800-869-4499 (contact information in English and Spanish) or hotline fax to 202-616-9881.

INSERT TAB – POST-AWARD FORMS

26 Grant Management Required Forms

26.1 Out of State Travel Prior Approval



PRIOR APPROVAL REQUEST FOR ATTENDING AN OUT-OF-STATE CONFERENCE

General travel costs (transportation, lodging, subsistence, and other related expenses) are allowable with the prior written approval of the GCC, when they are specifically related and beneficial to the grant. This request should include the costs for all attendees that are being funded by the grant to attend the conference. Request should conform with Federal and State regulations, as well as, the organization's travel policy.

Project Number: _____ **Project Name:** _____

Use of federal funds is allowable **ONLY** for permanent employees (and volunteers - VOCA), funded by the grant.
First and Last Name of the Attendee(s) and Role in the Project:

Name of the conference: _____

Dates of the conference: _____

Address of the conference: _____

Purpose of the conference and justification for participation (how is attending the conference beneficial to the project?). Please attach any available supporting documentation (program flyer, agenda, brochure, etc.):

BUDGETED COSTS:

Transportation costs (Please list separately all that apply: airfare, mileage, car rental, other): _____

Lodging costs: _____

Subsistence costs: _____

Registration fees: _____

Other fees (related directly to the conference): _____

Submitted by: _____ **Date Submitted:** _____

OFFICIAL USE ONLY

GM Approved ☐ GM Denied ☐ GM Signature/Date _____

Reason for denial: _____

GCC Approved: 3-21-2019

26.2 Contract Excess Rate Request



CONTRACT EXCESS RATE REQUEST FORM

Please complete and submit this form to your Grant Manager at GCC.

The subrecipient will need to provide for each request:

- A. Proof they received the rate for similar services
 - 1. Contract (should the rate change during grant a new contract will be needed)
 - 2. Redacted cancelled invoice or paystub
- B. The only one who can provide the necessary services
 - 1. Proof of the level of expertise and experience necessary for the project
 - a. Resume
 - b. Ability to provide certification or accreditation

REQUEST DATE

PROJECT ID/PROJECT NAME

CONTRACTOR/AGENCY/COMPANY

CONTRACTEE/INDIVIDUAL

SERVICE/SCOPE OF WORK

HOURLY RATE

RATE PER DAY NOT TO EXCEED

FEDERAL SHARE TO BE REIMBURSED

MATCH SHARE TO BE ALLOCATED

GRANT PERIOD DATES

ABOVE MAXIMUM RATE JUSTIFICATION:

PROJECT DIRECTOR SIGNATURE/PRINT

Date

GOVERNOR'S CRIME COMMISSION USE ONLY

Approved or Not Approved

AMOUNT APPROVED

GRANT MANAGER SIGNATURE

Date

26.3 Pre-Contract Request



PRE-CONTRACT REQUEST FORM

Please complete and submit this form to your Grant Manager at GCC.

REQUEST DATE

PROJECT ID/PROJECT NAME

CONTRACTOR/AGENCY/COMPANY

CONTRACTEE/INDIVIDUAL

HOURLY RATE

RATE PER DAY NOT TO EXCEED

FEDERAL SHARE TO BE REIMBURSED

MATCH SHARE TO BE ALLOCATED

GRANT PERIOD DATES

SERVICE/SCOPE OF WORK:

PROJECT DIRECTOR SIGNATURE/PRINT

Date

GOVERNOR'S CRIME COMMISSION USE ONLY

Approved or Not Approved

AMOUNT APPROVED

GRANT MANAGER SIGNATURE

Date

26.4 Contract Template

This is a contract template. Contracts should be on the subrecipient's letterhead. Subrecipients do not have to include all of this information, but they do have to provide the basic information included in the GCC contract approval guide.

AGREEMENT

THIS AGREEMENT, for PROJ0 _____ is made between _____, the _____ service provider in _____ County, hereinafter referred to as the "AGENCY" and _____, (insert position title here) hereinafter referred to as the "CONTRACTOR".

WITNESSETH

That WHEREAS, the AGENCY desires to engage the CONTRACTOR to perform the professional services hereinafter described;

Therefore, the AGENCY and the CONTRACTOR do mutually agree as follows:

- (1) CONTRACTUAL STATUS: The AGENCY and CONTRACTOR agree that the CONTRACTOR shall perform the services required of the CONTRACTOR herein set forth for grant funded through GCC Project Number _____; provided that the CONTRACTOR is not and will not by virtue of this contract acquire the status of an employee of the AGENCY.
- (2) TIME OF PERFORMANCE: The effective date of this agreement is _____ and the termination date is _____. (Grant Period)
- (3) COMPENSATION: The AGENCY will pay CONTRACTOR at a rate of \$ _____ per hour, for a total sum not to exceed \$ _____ to be paid by GCC, and \$ _____ to be paid using non-GCC funds (MATCH) for services performed by the CONTRACTOR.
- (4) SCOPE OF SERVICES TO BE RENDERED: The CONTRACTOR hereby agrees to perform in a manner satisfactory to the AGENCY the following services:

Services will include, but not be limited to:

Truthfully and accurately maintain and preserve such records and statistics, and make, on a timely basis, such reports as AGENCY may from time to time require.

- (5) INVOICE: Payment under this AGREEMENT will be made upon receipt of an original invoice from CONTRACTOR documenting the services performed; hours worked providing the services, hourly rate of pay, and the amount due and payable pursuant to Paragraphs 3 and 4 of this AGREEMENT. All services must be performed to the satisfaction of the AGENCY prior to any payment being made.

- (6) CONTRACT ADMINISTRATOR: _____, Project Director, is designated as the contract administrator for this AGREEMENT. The contract administrator is responsible for monitoring the CONTRACTOR'S performance, approving payment to the CONTRACTOR and for providing evaluation of the CONTRACTOR.

(7) FUNDING: All terms and conditions of this AGREEMENT are dependent upon and subject to the allocation of funds for the purposes set forth, and the AGREEMENT shall automatically terminate if funds cease to be available.

(8) AUDIT OF PROJECT RECORDS: The CONTRACTOR'S project records may be audited by the AGENCY, the Governor's Crime Commission, or duly authorized agents of either entity.

(9) TAXES: The CONTRACTOR shall be considered to be an independent contractor and as such shall be responsible for all taxes. The CONTRACTOR agrees to provide the AGENCY with the CONTRACTOR'S correct taxpayer identification number upon the execution of this AGREEMENT. The CONTRACTOR agrees that failure to provide the AGENCY with a correct taxpayer number authorizes the AGENCY to withhold 20% of any amount due and payable under this AGREEMENT pursuant to the provisions of the Internal Revenue Code, Title 26, United States Code.

(10) WARRANTY: As an independent contractor, the CONTRACTOR will hold the AGENCY harmless for any liability and personal injury that may occur from or in connection with the performance of the AGREEMENT.

(11) SITUS: This contract shall be governed by the laws of North Carolina.

(12) ANTITRUST LAWS: This contract is entered into in compliance with all State and Federal antitrust laws.

(13) COMPLIANCE WITH LAW: The CONTRACTOR shall remain an independent contractor. The CONTRACTOR shall be responsible for compliance with all laws, ordinances, codes, rules, regulations, licensing requirements and other regulatory matters that are applicable to the conduct of the CONTRACTOR'S business and work performance under this AGREEMENT, including those of Federal, State and local agencies having appropriate jurisdiction.

(14) CERTIFICATION: The CONTRACTOR certifies that they have not been debarred or suspended from receiving Federal or State funds.

(15) ASSIGNMENT: This AGREEMENT or any interest herein shall not be assigned or transferred by the CONTRACTOR. The CONTRACTOR shall not subcontract any work to be performed pursuant to this AGREEMENT without the written approval of the AGENCY.

(16) ENTIRE AGREEMENT: This AGREEMENT, including any exhibits and amendments annexed hereto and any documents incorporated specifically by reference represent the entire agreement between the parties and supersede all prior oral and written statements or agreements. This AGREEMENT may be amended only by written amendments duly executed by the AGENCY and the CONTRACTOR.

IN WITNESS WHERE THIS AGENCY and the CONTRACTOR have each executed the AGREEMENT, this _____ day of _____, 2019.



Signed By _____
(Project Director)

(Contractor)

Date: _____

Date: _____

26.5 Sole Source Provider Request Form

	North Carolina Department of Public Safety Governor's Crime Commission 1201 Front Street Raleigh, NC 27609 Telephone: (919)733.4564 Fax: (919)733.4625 http://www.ncgccd.org	
Sole Source Provider Request Form		
*****Submit along with contract or invoice (whichever is applicable)*****		
Authorizing Agency		
Implementing Agency		
Project Name and Project Number		
Project Director's Name		
Phone # and E-mail Address		
Proposed \$ Amount of Invoice or Contract		
This form is submitted as a formal request to use the services of the following contractor as a Sole Source Provider.		
Contractor/Vendor Name:		
This request is made for the following reasons:		
<div style="display: flex; align-items: flex-start;"> <div style="margin-right: 20px;"> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </div> <div> Service provider is continuing services already engaged from previous year(s) Advertising & Research revealed no other service providers in the area Other <i>(explain below)</i> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <input type="checkbox"/> Approved <input type="checkbox"/> Denied </div> <div style="width: 60%;"> GCC Grants Management Specialist Approval: _____ Date: _____ </div> </div>		

26.6 Reimbursement Checklist



Reimbursement Request Checklist

Required Cover Sheets for Expenditures:

- ☐ Personnel – Coversheet A
- ☐ Supplies – Coversheet B
- ☐ Contractual – Coversheet C
- ☐ Travel -Coversheet D
- ☐ Equipment – Coversheet E

Orientation of Scanned Documents Uploaded in GEMS

1. Specific Coversheet AND supporting documentation that reflect page numbers (to ensure all documentation uploaded are complete – this will avoid delays of the processing of your reimbursement)
 - ☐ *First Example:* Personnel Coversheet on the top and the timesheets, payroll register, proof of payment for fringe benefits will be under one packet
 - ☐ *Second Example:* Supplies Coversheet on the top, and the vendor invoice, copy of proof of payment (receipts, credit card statements, allocation policy, procurement requests, etc.)
2. Supporting documentation should reflect page numbers – this is to ensure all documentation uploaded in GEMS are complete. This will avoid any delays of processing your reimbursement or having the reimbursement sent back for modifications if there are missing pages.
 - ☐ *First Example:* Personnel Coversheet will be labeled A-1. The timesheet following this coversheet will be labeled A-2, the payroll register following this timesheet will be labeled A-3, etc.
 - ☐ Please ensure that all uploaded documents are scanned upright for uniformity.
3. Each coversheet and related supporting documentation are scanned and uploaded separately from other coversheet and documentation.
 - ☐ You will have separate files uploaded in GEMS for each kind of expenditure (Personnel Coversheet and supporting documentation will be one .pdf upload, Supplies Coversheet and supporting documentation will be another .pdf upload)
 - ☐

26.7 Contract Cover Sheet



PROJECT NAME: _____

PROJECT ID NUMBER: PROJ _____

REPORTING PERIOD: From _____ To _____

CONTRACTUAL							
Doc #	Contractor Title	Contractor Name	Hours of Service	Cost Per Hour/Day/Session	Total Cost	Federal Share	Match share
Total Cost							

Instructions:

- Project Name & ID:** This information can be obtained from the Expense Reimbursement form.
- Reporting Period:** Identify the first and last day of the reporting period (month/day/year).
- Document Number:** Assign a number or letter to each bill/receipt/invoice and attach to this cover sheet.
- Contractor Title:** Enter title for the contracted service provided, i.e., Project Coordinator, Gang Advisor, etc. as listed in approved grant budget.
- Hours Per Service:** Enter how many hours of service were provided; provide a copy of the invoice that outlines services rendered.
- Cost Per Hour:** Enter cost of each service per hour, per day, or per session, etc., as listed in the approved grant budget.
- Amount Submitted for Reimbursement:** Enter total for each service provided.
- Match Amount Submitted for each service rendered:** Enter total match associated with each service (where applicable).
 - Documentation:** Submit invoices, credit card statement, bank statement, and/or cancelled check (showing proof of payment).
 - Approval:** Contracts **MUST** be:
 - Submitted to the Grants Management Specialist.
 - Reviewed and approved by the GCC prior to any work commencing for consideration of reimbursement of expenses.
 - Changes to the contract (e.g. hourly rate changes) must be pre-approved or will be reimbursed at the old rate.

26.8 Personnel Cover Sheet



PROJECT NAME: _____

PROJECT ID NUMBER: PROJ _____

REPORTING PERIOD: From _____ To _____

PERSONNEL						
Doc #	Position Title and Employee Name	Cost Per Item	Effort Percent	Unit Cost	Federal Share	Match Share
Total Cost						

Instructions:

- Project Name & ID#:** This information can be obtained from GEMS Project page.
 - Reporting Period:** Identify the first and last day of the reporting period (month/day/year).
 - Document Number:** Assign a number or letter to each bill/receipt/invoice and attach to this cover sheet.
 - Subcategory:** Enter type of expenditure, (i.e. Position Title and Name of personnel, FICA, Retirement, Overtime, Volunteer, etc., for each entry listed in the project budget.)
 - Cost Per Item:** Display the entire cost (i.e. entire Gross or Adjusted Gross Salary) to the agency. (Do not display the Unit Cost listed in GEMS).
 - Effort Percent:** Enter percentage of time spent to the project from Time & Activity Sheet correlated Funding Source.
 - Unit Cost:** Enter the actual expense allocated to project (Effort % of Gross).
 - Reimbursement Amount:** Enter amount to be reimbursed by federal project money.
 - Match Amount:** Enter total match associated with each item (where applicable).
- Submit TIME & Activity Sheet for each employee and volunteer (calendars will not be accepted in lieu of time sheets for volunteers).
 - Time & Activity Sheet **MUST** be signed by the employee/volunteer and their supervisor.
 - Provide backup documentation from agency for all expenses paid for each item.

26.9 Travel Cover Sheet



Governor's Crime Commission

PROJECT NAME: _____

PROJECT ID NUMBER: PROJ _____

REPORTING PERIOD: From _____ To _____

TRAVEL							
Doc #	Attendee Name	Lodging Cost	Air fare/Mileage Cost	Per diem Meals Cost	Total Cost	Federal Share	Match Share
Total Cost							

Instructions:

- Project Name & ID:** This information can be obtained from the Expense Reimbursement form.
- Reporting Period:** Identify the first and last day of the reporting period (month/day/year).
- Document Number:** Assign a number or letter to each bill/receipt/invoice and attach to this cover sheet.
- Attendee name:** Enter Employee attending conference, training, or other travel.
- Cost of Item:** Enter cost of each item.
- Amount for this Reimbursement:** Enter total grant expenditures.
- Match Amount for this Item:** Enter total match associated with each item (where applicable).
- Provide a Travel Log:** Provide dates of travel, traveler's name, destination, and mileage.
 - All reimbursement requests for travel, lodging and subsistence (per diem – i.e., hotel and meals) must be on a form that is signed by BOTH the employee and the supervisor. Hotel receipts must be submitted as supporting documentation.
- Using State of NC per diem:** Hotel receipts are required (to a maximum of \$75.10 in-state and \$88.70 out of state, plus tax unless prior permission for an excess amount is obtained). The traveler is authorized for \$8.60 for breakfast, \$11.30 for lunch and \$19.50 in-state/ \$22.20 for out-of-state dinner. State mileage rate is .58 per mile. **(These rates are in effect as of July 2019.)**
- Using GRANTEE agency's per diem:** Submit copy of travel policy to the Grants Management Specialist at the beginning of the grant period. Follow grantee's written policy. If the agency's Travel Policy is updated, submit a revised version. Expenses may not exceed the established State Rates.

26.10 Supplies Cover Sheet



PROJECT NAME: _____

PROJECT ID NUMBER: PROJ _____

REPORTING PERIOD: From _____ To _____

SUPPLIES							
Doc #	Item name	Vendor name	Quantity	Cost Per Item	Total Cost	Federal Share	Match Share
Total Cost							

Instructions:

- Project Name & ID:** This information can be obtained from the Expense Reimbursement form.
- Reporting Period:** Identify the first and last day of the reporting period (month/day/year).
- Document Number:** Assign a number or letter to each bill/receipt/invoice and attach to this cover sheet.
- Item name:** Enter type of expenditure, i.e., phone, utilities, office supplies, rent, etc., as listed in approved grant budget.
- Vendor name:** Enter name of company paid by agency.
- Cost of Item:** Enter cost of each item.
- Amount for this Reimbursement:** Enter total grant expenditures.
- Match Amount for this Item:** Enter total match associated with each item (where applicable).
 - Submit Receipts,** invoices, credit card statement, bank statement, and/or cancelled check (showing proof of payment).
 - Rent:** A one-time copy of the lease/rental agreement is required. The agreement must include address of rented space, amount of the rent, and termination date. Thereafter, a statement/receipt indicating the amount of the rent must be submitted with each Expense Reimbursement. Cell phones, pagers, etc., copies of lease agreements for mobile devices are not required, however, copies of the bills and proof of payment ARE required.

26.11 Equipment Cover Sheet



PROJECT NAME: _____

PROJECT ID NUMBER: PROJ _____

REPORTING PERIOD: From _____ To _____

EQUIPMENT							
Doc #	Item Purchased	Vendor Name	Quantity	Cost Per Item	Total Cost	Federal Share	Match Share
Total Cost							

Instructions:

1. **Project Name & ID:** This information can be obtained from the Expense Reimbursement form.
2. **Reporting Period:** Identify the first and last day of the reporting period (month/day/year).
3. **Document Number:** Assign a number or letter to each bill/receipt/invoice and attach to this cover sheet.
4. **Subcategory:** Enter type of expenditure, i.e., computers, fingerprint machine, viper radios, lease items such as vehicles or copiers.
5. **Cost of Item:** Enter cost of each item.
6. **Amount for this Reimbursement:** Enter total grant expenditures.
7. **Match Amount for this Item:** Enter total match associated with each item (where applicable).
 - **Submit Receipts and Invoices** showing proof of payment.
 - **Property Control Form** all equipment (regardless of cost) must be listed on the Property Control Record and submitted to the Grants Management Specialist.
 - **Procurement:** A one-time copy of the agency's approved Procurement Policy is required.

26.12 Property Control Record & Equipment Certification Form



North Carolina Department of Public Safety

Governor's Crime Commission

Roy Cooper, Governor

Caroline C. Valand, Executive Director

Property Control Record & Equipment Certification

<i>This form should be used to inventory <u>all</u> equipment purchased during the life of the grant.</i>	
Authorizing Agency	
Implementing Agency	
Project Name	
Project Number	
Project Director's Name	
Phone # and E-mail Address	

Equipment Information	
Item Description:	
Serial/other identification No.:	
Date Transaction Completed:	Date Equipment was Acquired:
Cost:	Vendor:
Location of Equipment:	Assigned to:
Purpose of Equipment:	Purchased by:
Insurance Coverage:	
Item Description:	
Serial/other identification No.:	
Date Transaction Completed:	Date Equipment was Acquired:
Cost:	Vendor:
Location of Equipment:	Assigned to:
Purpose of Equipment:	Purchased by:
Insurance Coverage:	

MAILING ADDRESS:
4234 Mail Service Center
Raleigh, NC 27699-4234
www.ncdps.gov/gcc
www.ncdps.gov



OFFICE LOCATION:
1201 Front St.
Raleigh, NC 27609
Telephone: (919) 733-4564
Fax: (919) 733-4625

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NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

Item Description:	
Serial/other identification No.:	
Date Transaction Completed:	Date Equipment was Acquired:
Cost:	Vendor:
Location of Equipment:	Assigned to:
Purpose of Equipment:	Purchased by:
Insurance Coverage:	
Item Description:	
Serial/other identification No.:	
Date Transaction Completed:	Date Equipment was Acquired:
Cost:	Vendor:
Location of Equipment:	Assigned to:
Purpose of Equipment:	Purchased by:
Insurance Coverage:	
Item Description:	
Serial/other identification No.:	
Date Transaction Completed:	Date Equipment was Acquired:
Cost:	Vendor:
Location of Equipment:	Assigned to:
Purpose of Equipment:	Purchased by:
Insurance Coverage:	

I, the undersigned, certify that the equipment approved in the above-referenced grant was purchased and installed in compliance with the grant.

The completed Property Control Record and pictures have been uploaded to GEMS.


Project Director 's Printed Name Date

Project Director 's Signature Date

Please sign, date and upload this document along with pictures of each item purchased to GEMS along with applicable supporting documentation for reimbursement requests.

26.13 Time and Activity Sample

26.13.1 Multiple Funding Sources

 <div style="text-align: center;"> NORTH CAROLINA GOVERNOR'S CRIME COMMISSION MULTIPLE FUNDING SOURCE TIME & ACTIVITY SHEET </div>											
Employee Name:					Position Job Title						
Pay Period:											
Date	FS1 WORK HOURS	FS1 ACTIVITY CODE(S)	FS2 WORK HOURS	FS1 ACTIVITY CODE(S)	FS3 WORK HOURS	FS3 ACTIVITY CODE(S)	FS4 WORK HOURS	FS4 ACTIVITY CODE(S)	HOURS WORKED	LEAVE	TOTAL
1	0.75		2.75		4.50				8.00		8.00
2	2.50		3.00		2.50				8.00		8.00
3	3.50		0.50		4.00				8.00		8.00
4	2.50		5.00		3.00				10.50		10.50
5	3.00		2.00		3.00				8.00		8.00
6									0.00		0.00
7									0.00		0.00
8									0.00	8.00	8.00
9									0.00	8.00	8.00
10									0.00	8.00	8.00
11									0.00	8.00	8.00
12									0.00	8.00	8.00
13									0.00		0.00
14									0.00		0.00
15	1.00		2.00		1.00		4.00		8.00		8.00
16	2.25		3.00		2.00		1.00		8.25		8.25
17	1.00		2.00		2.00		3.00		8.00		8.00
18	4.00		2.00		1.00		1.00		8.00		8.00
19	2.00		2.00		2.00		2.00		8.00		8.00
20									0.00		0.00
21									0.00		0.00
22	1.00		6.00		1.00		0.00		8.00		8.00
23	3.00		1.00		1.00		3.00		8.00		8.00
24	5.00		2.00		2.00		0.00		9.00		9.00
25	7.00		0.00		0.00		1.00		8.00		8.00
26	0.00		1.00		3.00		4.00		8.00		8.00
27									0.00		0.00
28									0.00		0.00
29	2.00		2.25		2.50		1.25		8.00		8.00
30	4.00		0.75		0.75		2.50		8.00		8.00
31	3.00		2.00		2.00		1.00		8.00		8.00
HOURS WORKED	47.50		39.25		37.25		23.75		147.75	40.00	187.75
ALLOCATED LEAVE	12.86		10.63		10.08		6.43				
TOTAL BY FS	60.36		49.88		47.33		30.18				
Effort Percent	32.15		26.57		0.2521		0.1607				

Note: Signatures must be original. Typed copied/pasted or other facsimiles are not acceptable.


Employee Signature: _____	Supervisor Signature: _____
Date: _____	Date: _____

Funding Sources: Project Number, Source Name, Grant Name (PROJ012345, GCC, Somewhere Co Direct Services)

Funding Sources: Project Number, Source Name, Grant Name (PROJ012345, GCC, Somewhere Co Direct Services)				
FS1:	PROJ123456, GCC, Someone's CAC, Somewhere, NC			
FS2:	BR549, NC DHHS,			
FS3:	N5261F, NC GHSP			
FS4:	PROJ024680, GCC, Yet Another GCC Fun Filled Project, Somewhere Else, NC			
Activity Codes	A		E	
	B		F	
	C		G	
	D		H	

NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

26.13.2 Single Funding Source

 <div style="text-align: center;"> NORTH CAROLINA GOVERNOR'S CRIME COMMISSION ONE FUNDING SOURCE TIMESHEET (Single Source/In-Kind or Cash Match) </div>						
Employee/ Volunteer Name:				Position Job Title		
Pay Period:						
Date	FS1 WORK HOURS	FS1 ACTIVITY CODE(S)		HOURS WORKED	LEAVE	TOTAL
1				0.00		0.00
2				0.00		0.00
3				0.00		0.00
4				0.00		0.00
5				0.00		0.00
6				0.00		0.00
7				0.00		0.00
8				0.00		0.00
9				0.00		0.00
10				0.00		0.00
11				0.00		0.00
12				0.00		0.00
13				0.00		0.00
14				0.00		0.00
15				0.00		0.00
16				0.00		0.00
17				0.00		0.00
18				0.00		0.00
19				0.00		0.00
20				0.00		0.00
21				0.00		0.00
22				0.00		0.00
23				0.00		0.00
24				0.00		0.00
25				0.00		0.00
26				0.00		0.00
27				0.00		0.00
28				0.00		0.00
29				0.00		0.00
30				0.00		0.00
31				0.00		0.00
HOURS WORKED	0.00			0.00	0.00	0.00
ALLOCATED	0.00					
LEAVE						
TOTAL BY FS	0.00					

Note: Signatures must be original. Typed copied/pasted or other facsimiles are not acceptable.

Employee Signature: _____	Supervisor Signature: _____
Date: _____	Date: _____

Funding Sources: Project Number, Source Name, Grant Name (PROJ012345, GCC, Somewhere Co Direct Services)		
FS1:	Governors Crime Commission - PROJ	
Activity Codes	A	
	B	
	C	
	D	

INSERT TAB – REPORTING

27 Governor's Crime Commission Required Reports

Governor's Crime Commission Required Reports	
2018-2020	
<u>REQUIRED REPORT</u>	<u>DUE DATE</u>
➤ Notice of Grant Implementation	Immediately
➤ Initial Sub-grant Award Report	Immediately
➤ Revised Sub-grant Award Report (Required if there are ANY changes to the initial report during the life cycle of the grant)	FY End
➤ OJP - OVC Performance Measurement Tool (PMT) Quarterly Reports (Submit on-line, https://ojpsso.ojp.gov/ -this site is optimized for use with Google Chrome)	
Year 1	
▪ October 1, 2018 to December 31, 2018	January 30, 2019
▪ January 1, 2019 to March 31, 2019	April 30, 2019
▪ April 1, 2019 to June 30, 2019	July 30, 2019
▪ July 1, 2019 to September 30, 2019	October 30, 2019
Year 2 (If applicable)	
▪ October 1, 2019 to December 31, 2019	January 30, 2020
▪ January 1, 2020 to March 31, 2020	April 30, 2020
▪ April 1, 2020 to June 30, 2020	July 30, 2020
▪ July 1, 2020 to September 30, 2020	October 30, 2020
➤ Project Progress Report YR 1	October 31, 2019
➤ Project Progress Report YR 2(If applicable) (Completed in GEMS; due prior to approval of September expenses)	October 31, 2020
➤ NCGrants.gov financial reports <u>for each year</u> (*within 6 months of your agency's fiscal year end)	FY End*
➤ Expenditure Forecast Report (Due only if requested by Grant Manager)	Upon request
➤ Property Control Record (Equipment >\$5000 purchased using grant and or match funds; due prior to approval of final ER)	Equipment Delivery

INSERT TAB – GEMS TRAINING

28 GEMS - Grant Enterprise Management System

This presentation covers Grant Management Procedures once your grant has been awarded and opened. These steps consider that the Project Director, Financial Officer, and any Project Editors have NCIDs and proper access to the grant project

Objectives: At the end of this Presentation you should be familiar with the steps required to:

1. Complete the following VOCA-specific reports:
 - a. Notice of Implementation (NOGI)
 - b. Initial Subgrant Report (ISAR).
2. Complete and submit:
 - a. Expense reimbursements
 - b. Nonbudgetary adjustments
 - c. Budget Adjustments

ORGANIZATION ROLES

**** (All persons needing GEMS access must obtain an NCID through <https://ncid.nc.gov>):**

- **Authorizing Official (AO).**
 - Signatory to grant award.
 - Chief point of oversight for project.
 - Examples: County/City/Town Mgr., Mayor, Board Chair
- **Financial Officer (FO).**
 - Provides financial oversight to project
 - Agency financial policies and procedures
 - Federal financial policies and procedures
 - Examples: County/City Town Finance Director, Board Treasurer
- **Project Director (PD).**
 - Signatory to grant award.
 - Responsible for execution of project.
 - Primary point of contact with GCC.
- **Organization Administrator.**
 - Submits all SAM updates to GEMS.
 - Approves all requests for organization roles (AO, FO, PD)
 - Assigns AO, FO and PD to open projects.
 - Approves/Denies requests for project access
 - Deactivates access/roles, if needed.

NOTES:

PROCESS	NOTES
<p><u>MY PROFILE:</u></p> <p>Step 1: Click on <u>My profile</u> in GEMS</p> <p>Step 2: Select your organization</p> <p>Step 3: Add Job Title/phone number/address</p> <p>Step 4: Save profile</p>	

PROCESS	NOTES
<p><u>SAM</u></p> <p>Step 1: Go to My profile</p> <p>Step 2: Go to My Organization</p> <p>Step 3: Select organization name</p> <p>Step 4: Enter Federal Tax ID</p> <p>Step 5: Select business type</p> <p>Step 6: Enter the NEW SAM expiration date</p> <p>Step 7: Upload document that shows organization information <i>(Must show active, new expiration date, organization information)</i></p> <p>Step 8: Click on Save organization (Blue Button)</p>	

PROCESS	NOTES
<p><u>REQUESTING ORGANIZATION ROLES:</u></p> <p>Step 1: Select the role you want to request</p> <p>Step 2: Type justification for requesting the role</p> <p>Step 3: Submit Request</p> <p>**Administrator/Project director must then log in under their account and approve the request.</p>	
<p><u>REQUESTING PROJECT ACCESS:</u></p> <p>Step 1: Select appropriate project from the drop-down menu</p> <p>Step 2: Type a justification for the access request. <i>(EX. New financial officer/Change in staff)</i></p> <p>Step3: Submit request</p>	

PROCESS	NOTES
<p><u>DEACTIVATING ROLES:</u></p> <p>Step 1: Search the person to deactivate</p> <p>Step 2: Select the person under the role in which they are titled.</p> <p>Step 3: Click on deactivate roles</p> <p>**Must deactivate a previous role in order to enter request for new staff to take over the same role.</p>	
<p><u>APPROVING OR DENYING REQUESTS:</u></p> <p>Step 1: Search for the individual in the search bar</p> <p>Step 2: Select approve or deny box</p> <p>Step 3: Click on the blue approve/deny request button</p>	

PROCESS	NOTES
<p><u>ASSIGNING OFFICIALS:</u></p> <p>Step 1: Select Project</p> <p>Step 2: Select name under role</p> <p>Step 3: Type justification explanation for changes</p> <p>Step 4: Click the blue save button</p>	
<p><u>GEMS ATTACHMENTS</u></p> <p>**All attachments must be uploaded in PDF format only. No Exceptions.</p> <p>Step 1: Label the file and save as PDF</p> <p>Step 2: Click browse file and select appropriate PDF file</p> <p>Step 3: Describe the document you are uploading</p> <p>Step 4: Select the blue save button</p>	

PROCESS	NOTES
<p>PROJECT OVERVIEW</p> <p>This is the general page once you select a project on the GEMS general page.</p> <p>You can see all the main project information here.</p> <p>BUDGET NAVIGATION OVERVIEW</p> <p>Here you can view a specific category using the drop-down menu</p> <p>You can view the original budget and the remaining budget for quantity, federal share, and match.</p> <p>BUDGET DROP-DOWN MENU</p> <p>Allows you to filter the view for specific categories for easy viewing.</p>	

PROCESS	NOTES
<p>NOTICE OF GRANT IMPLEMENTATION</p> <p>Step 1: Click on Notice of Grant Implementation tab on left hand side of main GEMS page.</p> <p>Step 2: Select appropriate boxes for your project</p> <p>Step 3: Type explanatory summary describing the purpose of the project.</p>	
<p>INITIAL SUBAWARD REPORT</p> <p>Step 1: Select VOCA Reports Tab</p> <p>Step 2: Click on Initial Subaward Report</p> <p>Step 3: Complete entire form</p> <p>Step 4: Save and submit to GCC</p> <p>Step 5: Your grant manager completes part 1 of the report in OVC</p> <p>Step 6: Subrecipient completes part 2 a</p> <p>Step 7: Grant manager reviews and approves.</p>	

<p>REIMBURSEMENTS</p> <p>Step 1: Select reimbursements on the main project page on the left-hand side</p> <p>Step 2: Enter the time period start and end dates by month only (<i>Ex. 7/1/2019-7/31/2019</i>)</p> <p>Step 3: Hit the blue save button</p> <p>Step 4: The transaction ID will automatically populate</p> <p>Step 5: Add document</p> <ul style="list-style-type: none">a) Label document according to categoryb) Starting with the cover page, create a PDF including all personnel as follows:c) Cover page completed for all personneld) Time and activity sheet followed by paystub for each employee into one PDF.e) If two PDFS are needed add a cover page to each with the personnel includedf) Time and activity sheet including hours worked, description of work performed, percentage of time on project, 2 signatures, and period of	
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PROCESS	NOTES
<p>work, followed by employee's paystub/proof of payment</p> <p>Step 6: Upload document</p> <p>Step 7: Select reimbursement line</p> <p>Step 8: Select category from drop-down menu</p> <p>Step 9: Select line item</p> <p>Step 10: Enter Quantity 1 for month and unit cost</p> <p>Step 11: Type page numbers where documentation can be <u>found (it helps to write the page numbers on the documents prior to uploading and entering those numbers into the doc # box)</u></p> <p>Step 12: Hit the blue save button</p> <p>Step 13: Hit the blue button – Submit to financial officer</p>	

PROCESS	NOTES
<p>BUDGET ADJUSTMENTS</p> <p>**A budget adjustment cannot be created if a reimbursement is in queue. The reimbursement request must be approved and paid before a budget adjustment can be created.</p> <p><u>**If you are ever uncertain you are completing a budget adjustment correctly please contact your Grant manager before submitting so they can guide you through the process.</u></p> <p>Step 1: Select budget adjustment tab on left-hand side of project page</p> <p>Step 2: Hit the green add adjustment button</p> <p>Step 3: Type Budget Adjustment justification in full detail.</p>	

PROCESS	NOTES
<p><u>ADDING A NEW LINE ITEM/ADDING ADDITIONAL FUNDS TO A LINE ITEM:</u></p> <p><u>** (If needed to add additional funds to an existing line item, a new line item must be created, and the current line item must be deleted)</u></p> <p>Step 1: Select the green add new line item to create a new line</p> <p>Step 2: Select the cost category for new line item</p> <p>Step 3: Enter name of employee/Supplies/etc. in the description box</p> <p>Step 4: Enter Quantity – your quantity is based on how many months remaining in the current year of your project. <i>(EX. If you have 4 months remaining for year 1 enter 4 in the quantity box)</i></p> <p>Step 5: Enter cost per month only</p>	

PROCESS	NOTES
<p><u>EDITING AN EXISTING LINE ITEM:</u></p> <p><u>** (If needed to add additional funds to an existing line item, a new line item must be created, and the current line item must be deleted)</u></p> <p>Step 1: Select edit next to the line item to edit a current line item</p> <p>Step 2: Enter Quantity – your quantity is based on how many months remaining in the current year of your project. <i>(EX. If you have 4 months remaining for year 1 enter 4 in the quantity box)</i></p> <p>Step 3: Enter new amount - cost per month only <i>(New amount must be less than the current budget for that line item)</i></p> <p>Step 4: Enter appropriate match</p> <p>Step 5: Hit the blue save button</p> <p>Step 6: Enter appropriate match</p> <p>Step 7: Hit the blue save button</p>	

<p><u>REQUESTING ADDITIONAL FEDERAL SHARE:</u></p> <p>*Additional Federal Share request require justification and approval from GCC. In order to add approved additional federal share, you must create a budget adjustment adding the line items where the federal share is needed and submit for approval.</p> <p>**GEMS will let you know the amount of additional federal share you are requesting.</p> <p>**When requesting additional federal share, match additional match is also required.</p> <p>Step 1: Send a letter of justification for the additional funds request to your Grant manager and wait for approval</p> <p>Step 2: Once approved, created budget adjustment</p> <p>Step 3: Add line items entering the funds needed for additional federal share</p> <p>Step 4: It will prompt you that you are in fact requesting additional federal share</p> <p>Step 5: Check that all your allocations are correct</p>	
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PROCESS	NOTES
<p>Step 6: The funds will show once the budget adjustment is approved by GCC</p> <p>Step 6: Select the blue button - Submit to financial officer</p>	
<p><u>SURPLUS:</u></p> <p>Step 1: Any funds in surplus are federal share only</p> <p>Step 2: When deleting a line all federal share funds automatically send to surplus</p> <p>Step 3: Match must be re-allocating manually if a line item with match is deleted</p>	
<p>NON-BUDGETARY ADJUSTMENTS</p> <p>Step 1: Select the Non-budgetary adjustments tab on the left-hand side of project page</p> <p>Step 2: Click the green add adjustment button</p>	

PROCESS	NOTES
<p><u>GRANT PERIOD EXTENSION:</u></p> <p><u>**Please note that Grant Period Extensions will not be granted if a new project is opening during the same time period in which you want to extend.</u></p> <p>Step 1: Select Grant Period Extension</p> <p>Step 2: Enter the <u>NEW</u> proposed project end date</p> <p>Step 3: Type detailed justification for needing the extension</p> <p>Step 4: Click the blue save button</p>	

PROCESS	NOTES
<p><u>PERSONNEL ADJUSTMENT:</u></p> <p>Step 1: Select Personnel Adjustment</p> <p>Step 2: Select Category</p> <p>Step 3: Type Employees name</p> <p>If transitioning from one employee to another - enter both names</p> <p>If multiple volunteers – Add all volunteer names if possible (<i>last names are acceptable</i>)</p> <p>Step 4: Enter the percentage of time spent on this project</p> <p>Step 5: Select job type</p> <p>Step 6: Enter the job description and fringe information in the boxes</p> <p>Step 7: Click the blue save button</p>	

PROCESS	NOTES
<p><u>PMT REPORT SUBMISSION</u></p> <p>Step 1: Complete PMT report on the OVC Website</p> <p>Step 2: Export PMT Report into PDF and save</p> <p>Step 3: Select the PMT reports tab at the bottom left-hand side of main project page</p> <p>Step 4: Select the appropriate report for the current time period</p> <p>Step 5: Upload the saved PDF only PMT report downloaded from the OVC website</p> <p>Step 6: Submit to GCC for review</p>	

PROCESS	NOTES
PROJECT PROGRESS REPORT SUBMISSION Step 1: Complete objectives under each category for project Step 2: Complete activities under tab Step 3: Enter comments on project Step 4: Enter the project timeline of activities Step 6: Save and Submit to GCC for review	

The screenshot shows the 'My Profile' page in the GEMS system. The header is purple with the GEMS logo and navigation links: 'My Projects', 'My Profile', and 'Workshops'. On the right of the header are links for 'Help' and a user profile icon. A left sidebar contains a list of actions: 'My Profile', 'Request Organization Roles', 'Request Project Access', 'Select Your Organization', 'Approve/Deny Requests', 'Deactivate Roles', and 'Assign Officials'. The main content area is titled 'My Profile' and includes an information banner stating that grayed-out fields are managed by the NCID account. Below this is a form with various fields: 'Organization' (a dropdown menu currently showing '-- Select Existing Organization --'), a '+ ORGANIZATION' button, 'Salutation', 'Name' (filled with 'Andrea Russo'), 'Job Title', 'Phone', 'Email' (filled with 'andrea.russo@ncdps.gov'), 'Street Address 1', 'Street Address 2 (optional)', 'City', 'State', and 'Zip'. At the bottom is a blue 'SAVE MY PROFILE' button. Red annotations with green arrows point to specific elements: 'My Profile' in the sidebar, 'Select Your Organization' in the sidebar, 'Job Title' in the sidebar pointing to the 'Job Title' field, 'Phone #' in the sidebar pointing to the 'Phone' field, 'Address' in the sidebar pointing to the 'Street Address 1' field, 'Address continued' in the sidebar pointing to the 'City' field, 'Make Sure to Save!' in the sidebar pointing to the 'SAVE MY PROFILE' button, and 'Add Your Organization' in the main area pointing to the '+ ORGANIZATION' button.

GEMS My Projects My Profile Workshops ? Help

My Profile

Request Organization Roles

Request Project Access

Select Your Organization

Approve/Deny Requests

Deactivate Roles

Assign Officials

Job Title

Phone #

Address

Address continued

Make Sure to Save!

SAVE MY PROFILE

Any information that is grayed out (read-only) is managed by your NCID account. Please visit the [NCID website](#) to update this information.

Organization * -- Select Existing Organization -- or + ORGANIZATION

Salutation

Name Andrea Russo

Job Title

Phone

Email andrea.russo@ncdps.gov

Street Address 1

Street Address 2 (optional)

City State Zip

Add Your Organization

NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

The screenshot shows the GEMS web application interface. The top navigation bar is purple with the GEMS logo and links for 'My Projects', 'My Profile', and 'Workshops'. On the right, there are links for 'Help' and a user profile icon. A left sidebar contains a menu with 'My Profile', 'Request Organization Roles' (highlighted with a green arrow), 'Request Project Access', 'My Organization', 'Approve/Deny Requests', 'Deactivate Roles', and 'Assign Officials'. The main content area is titled 'Request Organization Roles' and includes a sub-instruction: 'Select one or more of the following roles, write a justification for needing this role, and click Submit. This request will be reviewed by your GEMS Organization Administrator and you will be notified by email.' Below this, there are three role selection options, each with a checkbox and a description: 'Organization Administrator' (highlighted with a green arrow), 'Financial Officer' (highlighted with a green arrow), and 'Authorizing Official' (highlighted with a green arrow). At the bottom, there is a 'Justification' text area and a blue 'SUBMIT REQUEST' button (highlighted with a green arrow).

GEMS My Projects My Profile Workshops ? Help

My Profile

Request Organization Roles

Select one or more of the following roles, write a justification for needing this role, and click Submit. This request will be reviewed by your GEMS Organization Administrator and you will be notified by email.

☐ **Organization Administrator** Maintains organization information and manages GEMS users, organization roles and projects roles. There can be multiple Organization Administrators. This is not the same as a Project Director. This role is at the Organization level.

☐ **Financial Officer** Approves the project budget and has final approval of all financial documentation. For non-profits, this person must be your Board Treasurer.

☐ **Authorizing Official** Can enter into a contract on behalf of your agency. For non-profits, this must be the Board President or Board Chair.

Justification *

SUBMIT REQUEST

NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

The screenshot shows the GEMS web application interface. The top navigation bar is purple with the GEMS logo and links for 'My Projects', 'My Profile', and 'Workshops'. On the right of the bar are 'Help' and a user profile icon. A left sidebar contains a list of menu items: 'My Profile', 'Request Organization Roles', 'Request Project Access' (highlighted with a green arrow), 'My Organization', 'Approve/Deny Requests', 'Deactivate Roles', and 'Assign Officials'. The main content area is titled 'Request Project Access'. Below the title is a paragraph of instructions. A green arrow points to a 'Project' dropdown menu, which is labeled 'Select Project' in a callout box. Another green arrow points to a large text area for justification, which contains a red instruction: 'PLEASE ENTER A DETAILED JUSTIFICATION DESCRIPTION FOR REQUESTING PROJECT ACCESS, INCLUDING POSITION TITLE.' At the bottom of the form is a blue 'SUBMIT REQUEST' button.

GEMS My Projects My Profile Workshops

My Profile
Request Organization Roles
Request Project Access
My Organization
Approve/Deny Requests
Deactivate Roles
Assign Officials

Request Project Access

Select a project from the drop-down list, write a justification and click Submit. This request will be approved by your GEMS Organization Administrator. If approved, you will be able to edit project application, create or edit reimbursements, budget adjustments, reports etc.

Project * **Select Project**

Please enter a justification for this request *

PLEASE ENTER A DETAILED JUSTIFICATION DESCRIPTION FOR REQUESTING PROJECT ACCESS, INCLUDING POSITION TITLE.

SUBMIT REQUEST

NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

The screenshot shows the 'My Organization' form in the GEMS system. The form is divided into two main sections: a left sidebar with navigation links and a main content area with various input fields. Annotations with green arrows point to specific fields and the save button.

Navigation Sidebar (Left):

- My Profile
- Request Organization Roles
- Request Project Access
- My Organization** (highlighted with a green arrow)
- Approve/Deny Requests
- Deactivate Roles
- Assign Officials

Main Content Area (Right):

My Organization

Legal Organization Name * **NAME OF ORGANIZATION**

Federal Tax ID Number * **FEDERAL TAX ID NUMBER**

Dun & Bradstreet Number (DUNS) * 9 digit number

Business Type * **TYPE OF BUSINESS**

Fiscal Year End Date * mm/dd

SAM Expiration Date * **NEW! SAM EXPIRATION DATE**

Attach SAM Expiration Date Proof **UPLOAD SAM FILE SHOWING ACTIVE STATUS**

Choose File No file chosen

Street Address 1 * Street Address 2

City * County *

State * Zip Code * zip+4

Business Phone * Business Fax

Email

MAKE SURE TO CLICK SAVE! **SAVE ORGANIZATION**

NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

The screenshot shows the GEMS application interface. The top navigation bar includes 'GEMS', 'My Projects', 'My Profile', and 'Workshops'. The left sidebar contains links to 'My Profile', 'Request Organization Roles', 'Request Project Access', 'My Organization', 'Approve/Deny Requests' (highlighted with a green arrow), 'Deactivate Roles', and 'Assign Officials'. The main content area is titled 'Approve/Deny Requests' and features a search bar. Below the search bar, a table lists requests with columns for 'Approve', 'Deny', 'User', 'Organization Role', and 'Justification'. A green arrow points to the 'APPROVE/DENY' button in the sidebar. Another green arrow points to the 'APPROVE/DENY REQUEST(S)' button at the bottom of the sidebar. A third green arrow points to the 'APPROVE/DENY' button in the table header. A fourth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A fifth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A sixth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A seventh green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A eighth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A ninth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A tenth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A eleventh green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A twelfth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A thirteenth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A fourteenth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A fifteenth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A sixteenth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A seventeenth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. An eighteenth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A nineteenth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A twentieth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A twenty-first green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A twenty-second green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A twenty-third green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A twenty-fourth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A twenty-fifth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A twenty-sixth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. 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A ninety-seventh green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A ninety-eighth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A ninety-ninth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header. A hundredth green arrow points to the 'APPROVE/DENY REQUEST(S)' button in the table header.

APPROVE/DENY REQUESTS

Search...

APPROVE/DENY ROLE JUSTIFICATION

Click the user you want to approve or deny and click 'Approve' or 'Deny Request(s)' button.

Approve	Deny	User	Organization Role	Justification
<input type="checkbox"/>	<input type="checkbox"/>	Test User 1	Financial Officer	Test

Approve	Deny	User	Project Role	Project ID	Project Name	Justification
<input type="checkbox"/>	<input type="checkbox"/>	Test User 1	Project Editor	PROJ999999	Test Project 1	Test

CLICK TO SUBMIT SELECTION APPROVE/DENY REQUEST(S)

Previous Requests

Organization Role	Requestor	Status
Authorizing Official	Test User 2	Approved

Project Role	Project ID	Name	Requestor	Status
Project Editor	PROJ111111	Test Project 2	Test User 2	Approved

The screenshot shows the GEMS application interface. The top navigation bar is purple with the GEMS logo and links for 'My Projects', 'My Profile', and 'Workshops'. On the right of the bar are 'Help' and a user profile icon. A left sidebar contains a menu with items: 'My Profile', 'Request Organization Roles', 'Request Project Access', 'My Organization', 'Approve/Deny Requests', and 'Deactivate Roles'. A green arrow points to the 'Deactivate Roles' menu item, with a callout box stating 'SELECT TO DEACTIVATE ENTIRE ORGANIZATION ROLE'. The main content area is titled 'Deactivate Roles' and includes a search bar with a green arrow pointing to it and a callout box stating 'SEARCH FOR NAME'. Below the search bar is the instruction 'Select the users and click 'Deactivate Roles' button.' There are two sections: 'Organization Roles' and 'Project Roles'. The 'Organization Roles' section contains a table with one row: 'Test User 2' with the role 'Authorizing Official'. A green arrow points from the 'Deactivate Roles' menu item to this table, with a callout box stating 'SELECT TO DEACTIVATE ENTIRE ORGANIZATION ROLE'. Below this table is a blue 'DEACTIVATE ROLES' button. The 'Project Roles' section contains a table with one row: 'Test User 1' with the role 'Project Editor' for 'Project ID' 'PROJ999999' and 'Name' 'Test Project 1'. A green arrow points from the 'Deactivate Roles' menu item to this table, with a callout box stating 'SELECT TO DEACTIVATE SPECIFIC PROJECT ROLES'. Below this table is another blue 'DEACTIVATE ROLES' button.

GEMS My Projects My Profile Workshops ? Help

My Profile
Request Organization Roles
Request Project Access
My Organization
Approve/Deny Requests
Deactivate Roles

Deactivate Roles

Search... **SEARCH FOR NAME**

Select the users and click 'Deactivate Roles' button.

Organization Roles

Select	User	Organization Role
<input type="checkbox"/>	Test User 2	Authorizing Official

DEACTIVATE ROLES

Project Roles

Select	User	Project Role	Project ID	Name
<input type="checkbox"/>	Test User 1	Project Editor	PROJ999999	Test Project 1

DEACTIVATE ROLES

SELECT TO DEACTIVATE ENTIRE ORGANIZATION ROLE

SELECT TO DEACTIVATE SPECIFIC PROJECT ROLES

The screenshot shows the GEMS application interface. The top navigation bar is purple with the GEMS logo and links for 'My Projects', 'My Profile', and 'Workshops'. On the right of the bar are links for 'Help' and a user profile icon. A left sidebar contains a list of navigation items: 'My Profile', 'Request Organization Roles', 'Request Project Access', 'My Organization', 'Approve/Deny Requests', 'Deactivate Roles', and 'Assign Officials'. A green arrow points to the 'Assign Officials' item. The main content area is titled 'Assign Officials' and includes the instruction: 'Use this page to change the project officials when someone leaves the organization.' Below this are four dropdown menus: 'Project' (with a red asterisk), 'Project Directors', 'Financial Officer', and 'Authorizing Official'. Each dropdown has a green arrow pointing to it and a callout box containing the text: 'SELECT PROJECT', 'SELECT PROJECT DIRECTOR ROLE', 'SELECT FINANCIAL OFFICER ROLE', and 'SELECT AUTHORIZING OFFICIAL ROLE' respectively. Below the dropdowns is a text area with the label 'Please enter a justification for this change *'. A green arrow points to this text area with a callout box that says: 'PLEASE ENTER DETAILED DESCRIPTION OF THE REASON FOR THIS CHANGE.' At the bottom left of the form is a blue 'SAVE' button. A green arrow points to this button with a callout box that says: 'MAKE SURE TO SAVE!!'

NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

GEMS My Projects My Profile ? Help

PROJ00 [REDACTED]

Project Overview

Project ID: PROJ00 [REDACTED] → **Project ID**

Start Date: 06/30/2017 → **Start**

Grant Manager: CRM Administrator [REDACTED] → **Your Grant Manager**

Financial Officer: [REDACTED] → **Financial officer**

Project Name: [REDACTED] → **Project Name**

End Date: 07/06/2019

Project Director: [REDACTED] → **Project Director**

Authorizing Official: [REDACTED] → **Authorizing Official**

Project Summary
This is a summary testing [REDACTED]

Budget Summary

Category	Year 1	Year 2	Total
EQUIPMENT	[REDACTED]	[REDACTED]	[REDACTED]
CONTRACTUAL			
PERSONNEL			
SUPPLIES			
TRAVEL			
SURPLUS			
Total Budget			
(-)Match Funds			

Annotations: Categories, Total Budget

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Quantity

Federal Share

Match Share

Budget

ALL

Name	Quantity		Unit Cost	Fed Share		Match Share	
	Budgeted	Remaining		Budgeted	Remaining	Budgeted	Remaining
CONTRACTUAL							
Phone Service						\$0.00	\$0.00
Phone Service::2nd Year						\$0.00	\$0.00
EQUIPMENT							
Computers							
Computers::2nd Year							
xyz							
PERSONNEL							
Court Advocate							
Court Advocate:2nd year							
SUPPLIES							
Stationary						\$0.00	\$0.00
Stationary::2nd Year						\$0.00	\$0.00
TRAVEL							
In-State:Registration Fees:Car						\$0.00	\$0.00
In-State:Registration Fees:Car::2nd Year						\$0.00	\$0.00
SURPLUS							
Surplus	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

NC Governor's Crime Commission
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My Projects
My Profile
Help

Total Budget
(-)Match Funds
TOTAL FEDERAL REQUEST

Drop Menu for filtering

Budget
ALL
EQUIPMENT
CONTRACTUAL
PERSONNEL
TRAVEL
SUPPLIES
YEAR 1
YEAR 2

Name	Quantity		Unit Cost	Fed Share		Match Share	
	Budgeted	Remaining		Budgeted	Remaining	Budgeted	Remaining
CONTRACT							
Phone Serv	1,000.00	1,000.00	\$10.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00
Phone Serv	1,000.00	1,000.00	\$10.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00
EQUIPMEN							
Computers	10.00	10.00	\$1,500.00	\$8,180.00	\$8,180.00	\$6,820.00	\$6,820.00
Computers	10.00	10.00	\$1,500.00	\$8,180.00	\$8,180.00	\$6,820.00	\$6,820.00
xyz	2.00	2.00	\$20.00	\$10.00	\$10.00	\$10.00	\$10.00
PERSONNEL							
Court Advocate	960.00	960.00	\$60.00	\$45,100.00	\$45,100.00	\$12,500.00	\$12,500.00
Court Advocate:2 nd year	960.00	960.00	\$60.00	\$45,100.00	\$45,100.00	\$12,500.00	\$12,500.00
SUPPLIES							
Stationary	100.00	100.00	\$100.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00
Stationary:2nd Year	100.00	100.00	\$100.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00
TRAVEL							
In-State:Registration Fees:Car	2.00	2.00	\$2,000.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00
In-State:Registration Fees:Car:2nd Year	2.00	2.00	\$2,000.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00
SURPLUS							
Surplus	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

The screenshot shows the GEMS (Grant Management System) interface. The top navigation bar is purple with the GEMS logo, 'My Projects', 'My Profile', a help icon, and a user profile icon. The left sidebar contains a list of project management options: 'Project Overview', 'Attachments' (highlighted with a green arrow), 'Notice of Implementation', 'Reimbursements', 'Budget Adjustments', 'Non Budgetary Adjustment', and 'VOCA Reports'. The main content area is titled 'Attachments' and includes a note: 'Reimbursement receipts should not be uploaded as project attachments. Documents that are relevant to the entire project i.e. contracts, agreements etc. should be uploaded here.' Below this note are two input fields: 'File *' with a 'Choose File...' button (labeled 'Browse and choose file' with a green arrow) and a 'Browse' button, and 'Description *' with a text area. At the bottom of the form is a blue 'SAVE' button, which is also highlighted with a green arrow.

GEMS My Projects My Profile ? Help [User Profile]

PROJ00 [Redacted]

Project Overview

Attachments

Notice of Implementation

Reimbursements

Budget Adjustments

Non Budgetary Adjustment

VOCA Reports

Attachments

Reimbursement receipts should not be uploaded as project attachments. Documents that are relevant to the entire project i.e. contracts, agreements etc. should be uploaded here.

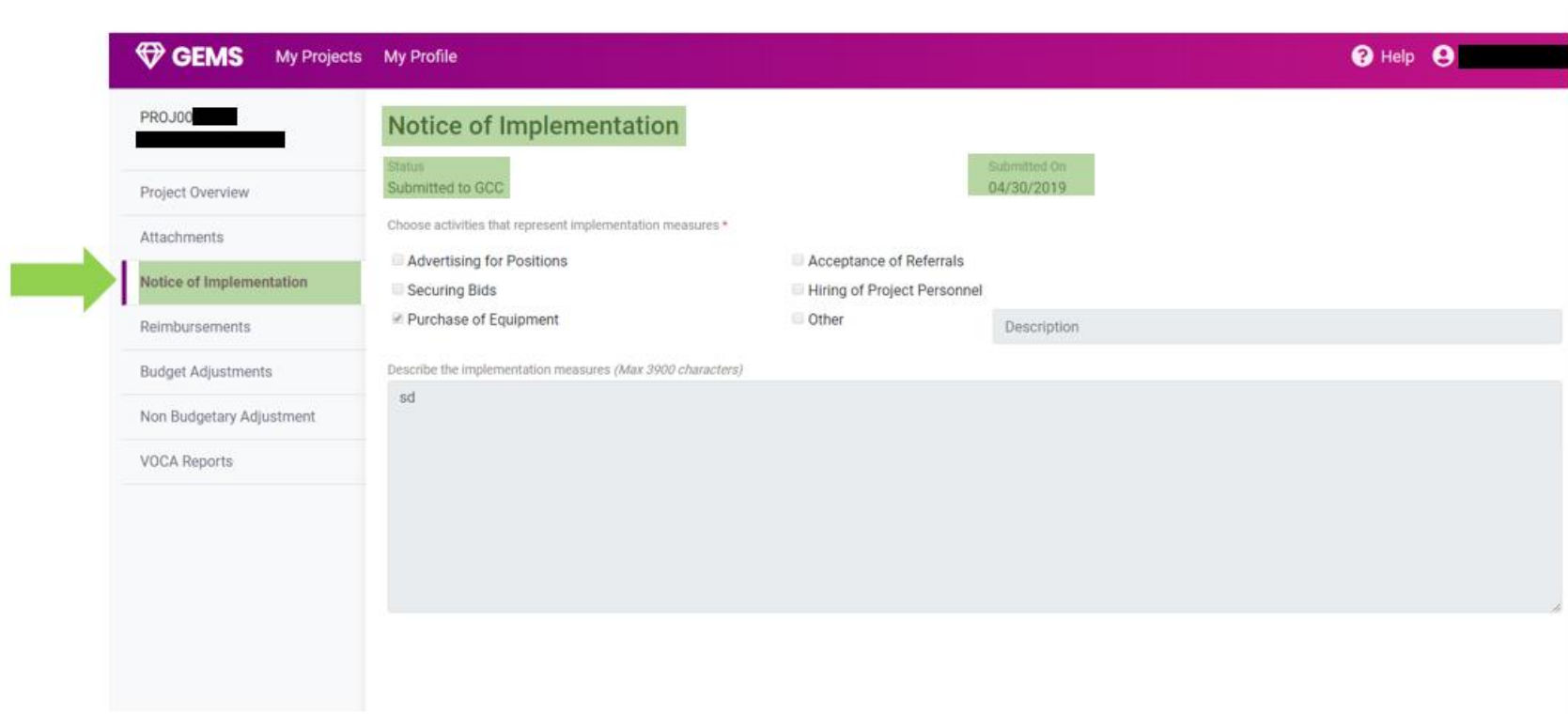
File *

Choose File... **Browse and choose file** Browse

Description *



SAVE

Notice of Grant Implementation (NOGI)



The screenshot displays the GEMS (Grant Management System) interface. The top navigation bar is purple with the GEMS logo, 'My Projects', 'My Profile', a help icon, and a user profile icon. The left sidebar contains a list of project management options: 'Project Overview', 'Attachments', 'Notice of Implementation' (highlighted with a green arrow), 'Reimbursements', 'Budget Adjustments', 'Non Budgetary Adjustment', and 'VOCA Reports'. The main content area is titled 'Notice of Implementation' and shows the status 'Submitted to GCC' and the submission date '04/30/2019'. Below this, there is a section for 'Choose activities that represent implementation measures *' with checkboxes for 'Advertising for Positions', 'Securing Bids', 'Purchase of Equipment' (checked), 'Acceptance of Referrals', 'Hiring of Project Personnel', and 'Other'. A 'Description' field is also present. At the bottom, there is a large text area for 'Describe the implementation measures (Max 3900 characters)' with the text 'sd' entered.

Initial Subaward Report

 [My Projects](#) [My Profile](#) [Workshops](#) [Help](#) 

PROJECT [REDACTED]

Project Overview

Attachments

Notice of Implementation

Reimbursements

Budget Adjustments

Non Budgetary Adjustment

Project Progress Report

VOCA Reports

PMT Reports


VOCA Reports

Report Name	Submitted On	Due Date	Status
Initial Subgrant Award Report	01/29/2018		Reviewed by GCC

All VOCA reports except the 'Initial Subgrant Award Report' are now entered through the OVC PMT Reporting System, which can be found at <https://www.ojpsso.org>. Please go to that site, log in and enter the performance data for your project

Quarterly OVC-PMT reports are due as follows:

- October, November, December: January 30
- January, February, March: April 30
- April, May, June: July 30
- July, August, September: October 30

GEMS

My Projects

My Profile

Workshops

Help

PROJECT [REDACTED]

Project Overview

Attachments

Notice of Implementation

Reimbursements

Budget Adjustments

Non Budgetary Adjustment

Project Progress Report

VOCA Reports

PMT Reports

Initial Subgrant Award Report

Purpose of the funded project *

☐ Start up a new victim services project

☒ Continue a VOCA funded victim project funded in a previous year

☐ Expand or enhance an existing project not funded in a previous year

☐ Start up a new native American victim services project

☐ Enhance an existing native American project

These VOCA funds will primarily be used to *

Check the box that indicates how the VOCA funds will primarily be used. If it will be used equally for two or more items, select 'Other'

☐ Expand services into a new geographic area

☐ Offer new types of services

☐ Serve additional victim populations

☒ Continue existing services to crime victims

☐ Other

Within the victim services program, which includes the VOCA funds and match, indicate the number of paid staff and volunteers

Use FULL TIME EQUIVALENTS (FTEs) FOR BOTH PAID STAFF AND VOLUNTEERS (based on the universal 2,080 hours per year = 1 FTE). Round any fractions to the nearest whole number. For example, 2.5 FTEs become 3 FTEs, and 1.3 FTEs becomes 1 FTE.


Number of paid staff (FTEs)



3

Number of volunteers (FTEs) *

1

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My ProjectsMy ProfileWorkshops

Help

Number of Volunteers (FTEs)

Select the type of Implementing Agency *

Private, Non-Profit : Other

Report the total budget available to the victim services program for the grant award period (Total must be greater than or equal to \$108.36)

Do not report the entire agency budget, unless it is all devoted to direct victim services. FEDERAL, STATE and LOCAL refer to government funds. FEDERAL are any funds other than this VOCA funded project. OTHER are any non-governmental funds like United Way, fundraisers, individual donors, etc.

Federal	\$ 0.00	(Excluding this project)
State	\$	
Local	\$	
Other	\$	

Check the box(es) that identify the types of victims the VOCA funded project will serve and indicate the dollar amount devoted to each type (Total must be equal to \$182,560.02).

☐ Child Abuse

☐ DUI/DWI Crashes

☒ Domestic Violence

☐ Adult Sexual Assault


☐ Elder Abuse

☐ Adults Molested as Children


☐ Survivors of Homicide Victims

\$

NC Governor's Crime Commission
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 **GEMS**

[My Projects](#) [My Profile](#) [Workshops](#)

[? Help](#) 

☐ Adults Molested as Children

☐ Survivors of Homicide Victims

☐ Robbery

☐ Assault

☐ Other Violent Crimes

☐ Other

Check the box(es) that identify the types of services that will be provided by the VOCA funded project, as described below *

☒

ASSISTANCE IN FILING COMPENSATION CLAIMS includes making victims aware of the availability of crime victim compensation, assisting the victim in completing the required forms, gathering needed documentation, etc. It may also include follow-up contact with the victim compensation agency on behalf of the victims. ALL PROJECTS SHOULD BE DOING THIS; AND THEREFORE CHECK THIS BOX. *

☒

CRISIS COUNSELING refers to in-person crisis intervention, emotional support, guidance and counseling provided by advocates, counselors, mental health professionals, or peers. It may occur at the crime scene, immediately after a crime or be provided on an on-going basis.

☒

FOLLOW-UP CONTACT refers to in-person contacts, telephone contacts, and written communications with victims to offer emotional support, provide empathetic listening, check on a victim's progress, etc.

☐

THERAPY refers to intensive professional psychological and/or psychiatric treatment for individuals, couples, and family members to provide emotional support in crisis arising from the occurrence of crime. This includes the evaluation of mental health needs, as well as the actual delivery of psychotherapy.

☒

GROUP TREATMENT refers to coordination and provision of supportive group activities and includes self-help, peer, social support, etc.

☒

CRISIS HOTLINE COUNSELING typically refers to the operation of a 24/7 telephone service, which provides counseling, guidance, emotional support, information and referral, etc.


☒


SHELTER/SAFE HOUSE refers to offering short and long term housing and related support services to victims and families following a victimization.

☒

INFORMATION & REFERRAL refers to in-person contacts with victims during which time services and available support are identified.

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 [My Projects](#) [My Profile](#) [Workshops](#)

[? Help](#) 

- ☒ **CRISIS COUNSELING** refers to in-person crisis intervention, emotional support, guidance and counseling provided by advocates, counselors, mental health professionals, or peers. It may occur at the crime scene, immediately after a crime or be provided on an on-going basis.
- ☒ **FOLLOW-UP CONTACT** refers to in-person contacts, telephone contacts, and written communications with victims to offer emotional support, provide empathetic listening, check on a victim's progress, etc.
- ☐ **THERAPY** refers to intensive professional psychological and/or psychiatric treatment for individuals, couples, and family members to provide emotional support in crisis arising from the occurrence of crime. This includes the evaluation of mental health needs, as well as the actual delivery of psychotherapy.
- ☒ **GROUP TREATMENT** refers to coordination and provision of supportive group activities and includes self-help, peer, social support, etc.
- ☒ **CRISIS HOTLINE COUNSELING** typically refers to the operation of a 24/7 telephone service, which provides counseling, guidance, emotional support, information and referral, etc.
- ☒ **SHELTER/SAFE HOUSE** refers to offering short and long term housing and related support services to victims and families following a victimization.
- ☒ **INFORMATION & REFERRAL** refers to in-person contacts with victims during which time services and available support are identified.
- ☒ **CRIMINAL JUSTICE SUPPORT/ADVOCACY** refers to support, assistance, and advocacy provided to victims at any stage of the criminal justice process, to include post-sentencing services and support.
- ☒ **EMERGENCY FINANCIAL ASSISTANCE** refers to cash outlays for transportation, food, clothing, emergency housing and support.
- ☒ **PERSONAL ADVOCACY** refers to assisting victims in securing rights, remedies, and services from other agencies; locating emergency financial assistance, intervening with employers, creditors, and others on behalf of the victim; assisting in filing for losses covered by public and private insurance programs including workman's compensation, unemployment benefits, welfare, etc.; accompanying the victim to the hospital, etc.
- ☒ **TELEPHONE CONTACTS** refers to contacts with victims during which time services and available support are identified.
- ☒ **OTHER** refers to other VOCA allowable services and activities not listed.

Reimbursement Requests

The screenshot displays the GEMS (Grant Management System) interface. At the top, a purple header bar contains the GEMS logo, navigation links for "My Projects" and "My Profile", and a "Help" button. Below the header, a left-hand sidebar lists various project management options: "Project Overview", "Attachments", "Notice of Implementation", "Reimbursements", "Budget Adjustments", "Non Budgetary Adjustment", and "VOCA Reports". A green arrow points to the "Reimbursements" option in this sidebar. The main content area is titled "Reimbursements" and features a yellow informational banner stating: "Notice of implementation has not been reviewed by GCC." Below this banner, a message reads: "No reimbursements have been created."

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The screenshot shows the GEMS (Grant Management System) interface. At the top is a purple header bar with the GEMS logo, 'My Projects', 'My Profile', and a 'Help' link. On the left is a sidebar menu with options: 'PROJECT [redacted]', 'Project Overview', 'Attachments', 'Notice of Implementation', 'Reimbursements' (highlighted with a green arrow), 'Budget Adjustments', 'Non Budgetary Adjustment', 'Project Progress Report', and 'PMT Reports'. The main content area is titled 'Create Reimbursement'. It contains two date input fields: 'Period Start' with the value '7/1/2019' and 'Period End' with the value '7/31/2019'. A green arrow points to the 'Period End' field, and a text box to its right states 'Enter Dates from beginning to end of month.' Below the date fields are 'SAVE' and 'CANCEL' buttons. A green arrow points up to the 'SAVE' button.

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The screenshot shows the GEMS (Grant Management and Reporting System) interface. The top navigation bar is purple with the GEMS logo, 'My Projects', 'My Profile', 'Help', and a user profile icon. The left sidebar contains a list of project-related items: 'PROJECT [redacted]', 'Project Overview', 'Attachments', 'Notice of Implementation', 'Reimbursements' (highlighted in purple), 'Budget Adjustments', 'Non Budgetary Adjustment', 'Project Progress Report', and 'PMT Reports'.

The main content area is titled 'Reimbursement Request'. It contains the following fields and annotations:

- Transaction ID:** An annotation 'Trans ID Populates' with a green arrow pointing to this field.
- Period:** '07/01/2019 - 07/31/2019' with an 'EDIT' button. An annotation 'Reimbursement Period dates' with a green arrow points to this field.
- Total Requested:** '\$0.00' with an annotation 'Total Requested' and a green arrow pointing to this field.
- Reimbursement Requested:** '\$0.00'.
- Status:** 'New'.
- Match Contribution:** '\$0.00'.

Below these fields is a 'Documentation' section with a '+ DOCUMENT' button. An annotation 'Add Document' with a green arrow points to this button. The documentation section includes instructions: 'Please upload all relevant documentation that support the costs and expenditures that are recorded for this online GEMS Reimbursement Request. For easier document management, please scan multiple receipts and timesheets into a single document. For instructions specific to each budget category [Click Here](#).' Below the instructions is a table with columns 'Doc #' and 'Name'.

NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

The screenshot shows the GEMS (Grant Management System) interface. The top navigation bar is purple with the GEMS logo, 'My Projects', and 'My Profile' links. On the right, there are 'Help' and user profile icons. A left sidebar lists project management options: Project Overview, Attachments, Notice of Implementation, Reimbursements (highlighted), Budget Adjustments, Non Budgetary Adjustment, Project Progress Report, and PMT Reports. The main content area is titled 'Reimbursement Request' and displays fields for Transaction ID, Period (07/01/2019 - 07/31/2019), Status (New), Total Requested (\$0.00), and Reimbursement Requested (\$0.00). An 'EDIT' button is next to the Period field. Below these fields is a 'Documentation' section with instructions to upload relevant documentation. A green '+ DOCUMENT' button is in the top right of this section. An 'Add Document' modal is open in the foreground, featuring a 'Choose file' input, a 'Browse' button, and a blue 'UPLOAD' button. A red box with the text 'Upload Document' and a large green arrow points from this box to the 'UPLOAD' button in the modal.

GEMS My Projects My Profile ? Help

PROJECT [REDACTED]

Reimbursement Request

Transaction ID: [REDACTED] Period: 07/01/2019 - 07/31/2019 [EDIT](#) Status: New

Total Requested: \$0.00 Reimbursement Requested: \$0.00 Contribution: [REDACTED]

Documentation [+ DOCUMENT](#)


Please upload all relevant documentation that support the costs and expenditures that are recorded for this EMS Reimbursement Request. For easier document management, please scan multiple receipts and timesheets into a single document. For instructions specific to budget category [Click Here](#).

Doc #

Add Document

Choose file [Browse](#) [UPLOAD](#)

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 My Projects My Profile

PROJ01

Project Overview

Attachments

Notice of Implementation

Reimbursements

Budget Adjustments

Non Budgetary Adjustment

Project Progress Report

PMT Reports

Reimbursement Request

Transaction ID
TRAN0000

Period
07/01/2019 - 07/31/2019 [EDIT](#)

Status
New

Total Requested
\$0.00

Reimbursement Requested
\$0.00

Match Contribution
\$0.00

Documentation

+ DOCUMENT

Please upload all relevant documentation that support the costs and expenditures that are recorded for this online GEMS Reimbursement Request. For easier document management, please scan multiple receipts and timesheets into a single document. For instructions specific to each budget category [Click Here](#).

Doc #	Name	
1	S2019 Grants Management Guide – GEMSR Step 3.png	<div><div>Add Reimbursement</div><div></div><div>DELETE</div></div>

Reimbursement Details

+ REIMBURSEMENT LINE

Name	Quantity	Unit Cost	Total	Match Contribution	Reimbursement Requested
------	----------	-----------	-------	--------------------	-------------------------

NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

The screenshot shows the GEMS (Grant Management System) interface for a Reimbursement Request. The header includes the GEMS logo, navigation links for 'My Projects' and 'My Profile', and a 'Help' button. The main title is 'Reimbursement Request'. Below this, there are fields for 'Transaction ID' (TRAN0000), 'Period' (07/01/2019 - 07/31/2019), and 'Status' (New). There are also fields for 'Total Requested' (\$0.00), 'Reimbursement Requested' (\$0.00), and 'Match Contribution' (\$0.00). A sidebar on the left contains links for 'Project Overview', 'Attachments', 'Notice of Implementation', 'Reimbursements', 'Budget Adjustments', 'Non Budgetary Adjustment', 'Project Reports', and 'PMT Reports'. A modal window titled 'Select the budget line you want to reimburse against' is open, showing a 'Cost Category' dropdown menu set to 'ALL'. Below this is a table with columns 'Name', 'Quantity Remaining', 'Unit Cost', and 'Total Remaining'. The table lists two items: 'Court Advocate 2:2nd Year' and 'Court Advocate:2nd Year'. Green arrows point from the 'Drop Down Menu' and 'Select for Reimbursement' annotations to the 'Cost Category' dropdown and the 'SELECT' buttons respectively. Another green arrow points from the 'Drop Down Menu' annotation to the 'Cost Category' dropdown. A red arrow points from the 'Select for Reimbursement' annotation to the 'SELECT' button. The modal window also has a 'DELETE' button and a '+ REIMBURSEMENT LINE' button.

GEMS My Projects My Profile ? Help

Reimbursement Request

Transaction ID: TRAN0000 Period: 07/01/2019 - 07/31/2019 Status: New

Total Requested: \$0.00 Reimbursement Requested: \$0.00 Match Contribution: \$0.00

Documentation + DOCUMENT

Please upload a management, p

Reimbursements

Budget Adjust

Non Budgetary Adjustment

Project Reports

PMT Reports

Select the budget line you want to reimburse against

Cost Category: ALL

Name	Quantity Remaining	Unit Cost	Total Remaining
Court Advocate 2:2nd Year			
Court Advocate:2nd Year			

+ REIMBURSEMENT LINE

DELETE

Unit Cost Total Match Contribution Reimbursement Requested

Drop Down Menu

Select for Reimbursement

NC Governor's Crime Commission
Grant Management Guidelines, 2019-2020

The screenshot shows the GEMS (Grant Management System) interface. The main header is purple with the GEMS logo and navigation links for 'My Projects' and 'My Profile'. A sidebar on the left lists various project management tools. The central area is titled 'Reimbursement Request' and displays transaction details. A modal window titled 'Add Reimbursement Detail' is open, allowing for the entry of new reimbursement lines. Green arrows and text boxes provide instructions for filling out this form.

Annotations:

- Line Item Description:** Points to the 'Description' field, which contains 'Court Advocate:2nd Year'.
- Name of Employee/Contractor:** Points to the 'Approved Service Provider / Contractor' field, which contains a redacted name.
- Enter Quantity:** Points to the 'Quantity' field.
- Enter Unit Cost:** Points to the 'Unit Cost' field, which has a dollar sign prefix.
- Check Box:** Points to the checkbox next to the document entry.
- Enter page number in which document can be found here:** Points to the 'Page #' column header in the document list.

Form Fields and Content:

- Description:** Court Advocate:2nd Year
- Approved Service Provider / Contractor:** [Redacted]
- Quantity:** [Empty]
- Unit Cost:** \$ [Empty]
- Quantity Remaining:** [Redacted]
- Total Remaining:** [Redacted]
- Document List:**

Page #	Name
<input type="checkbox"/>	S2019 Grants Management Guide -- GEMSR Step 3.png
- Buttons:** + DOCUMENT, DELETE, + REIMBURSEMENT LINE, SAVE

NC Governor's Crime Commission
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[My Projects](#)
[My Profile](#)

[Help](#)

PROJ0

[Project Overview](#)
[Attachments](#)
[Notice of Implementation](#)
[Reimbursements](#)
[Budget Adjustments](#)
[Non Budgetary Adjustment](#)
[Project Progress Report](#)
[PMT Reports](#)

Reimbursement Request

Transaction ID

TRAN0000

Period

07/01/2019 - 07/31/2019

EDIT

Status

New

Total Requested

\$1.00

Reimbursement Requested

\$1.00

Match Contribution

\$0.00

SUBMIT TO FINANCIAL OFFICER

Click to Submit

Documentation

+ DOCUMENT

Please upload all relevant documentation that support the costs and expenditures that are recorded for this online GEMS Reimbursement Request. For easier document management, please scan multiple receipts and timesheets into a single document. For instructions specific to each budget category [Click Here](#).

Doc #	Name	
1	S2019 Grants Management Guide – GEMSR Step 3.png	DELETE

Reimbursement Details

+ REIMBURSEMENT LINE

Name	Quantity	Unit Cost	Total	Match Contribution	Reimbursement Requested	
Court Advocate:2 nd Year	1	\$1.00	\$1.00	\$0.00	\$1.00	DELETE

NC Governor's Crime Commission
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Create Budget Adjustment

GEMS

My Projects

My Profile

?

Help

e

PROJ0

Project Overview

Attachments

Notice of Implementation

Reimbursements

Budget Adjustments

Non Budgetary Adjustment

Project Progress Report

PMT Reports

Budget Adjustments

ID	Total Adjustment	Submitted On	Status	
ADJ0000023903	\$0.00	03/25/2019	Completed	REVIEW
ADJ0000023922	\$0.00	03/29/2019	Completed	REVIEW
ADJ0000021792		11/13/2017	Completed	REVIEW

+ ADJUSTMENT

187

GEMS My Projects My Profile

PROJ0 [REDACTED]

Project Overview

Attachments

Notice of Implementation

Reimbursements

Budget Adjustments

Non Budgetary Adjustment

Project Progress Report

PMT Reports

Create Budget Adjustment

Briefly describe the specific changes to your budget and a justification for those changes. (Max 1000 characters) *

Enter enough detail here to completely describe why adjustment is necessary. Include financial breakdowns and other supporting information, as needed.

SAVE

Make sure to include complete budget breakdown
Original Budget and New Budget details

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[My Projects](#)
[My Profile](#)

[? Help](#)
[Fred Bugner](#)

PROJ012660
2017 GEMS System Upgrade and Support

Project Overview
Notice of Implementation
Reimbursements
Budget Adjustments
Non Budgetary Adjustment
Project Progress Report
PMT Reports

Budget Adjustment

Adjustment ID
Status
New

Description [EDIT](#)
Enter enough detail here to completely describe why adjustment is necessary. Include financial breakdowns and other supporting information, as needed.

Add New Line
Freeze All Lines

Surplus	Budget Total	Fed Share	Match Allocated	Match Required (0%)	Over Matched/Under Matched
\$87.50	\$687,352.50	\$687,352.50	\$0.00	\$0.00	\$0.00

Project Budget ALL [Filter Categories](#)

+ BUDGET LINE
FREEZE YEAR 2 BUDGET

Name	Budgeted		Unit Cost	Fed Share		Match Share		
	Budgeted	Remaining		Budgeted	Remaining	Budgeted	Remaining	
CONTRACTUAL								
Court Advocate 2:2 nd Year						\$0.00	\$0.00	EDIT FREEZE
Court Advocate:2 nd Year						\$0.00	\$0.00	EDIT FREEZE
OTHER EXPENSES								
Surplus						\$0.00	\$0.00	

Federal Share Only

Add New Line

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The screenshot shows the GEMS system interface with a modal window titled "Add Budget Line". The background shows a project overview for "PROJ0" with a status of "New". The modal window contains the following fields and instructions:

- New Window Created**: A green arrow points to the top of the modal window.
- Cost Category ***: A dropdown menu with the selection **Per Month**. Instruction: **Select from drop down menu.**
- Description ***: A text input field. Instruction: **Name of employee/Supplies**
- Quantity ***: A text input field. Instruction: **By Months**
- Cost Per Item ***: A text input field with a dollar sign prefix. Instruction: **Enter Appropriate Match**
- Cash Match (0%)**: A text input field with a dollar sign prefix.
- In-Kind Match**: A text input field with a dollar sign prefix.
- Budget Total**: A read-only field showing **\$0.00**.
- Federal Share**: A read-only field showing **\$0.00**.
- SAVE** and **CANCEL** buttons are at the bottom.
- Save Line Item!**: A green arrow points to the **SAVE** button.

The background interface includes a sidebar with links like "Project Overview", "Attachments", and "Notice of Implementation". The main area shows a "Budget Summary" table with columns for "Budgeted" and "Remaining" amounts, all currently at \$0.00.

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The screenshot displays the GEMS (Grant Management System) interface. A modal window titled "Add Budget Line" is open, allowing users to create a new budget line item. The modal includes a dropdown for "Cost Category" with options: CONTRACTUAL, EQUIPMENT, PERSONNEL, SUPPLIES, and TRAVEL. It also features input fields for "Quantity", "Cost Per Item", "Cash Match (0%)", "In-Kind Match", "Budget Total", and "Federal Share". At the bottom are "SAVE" and "CANCEL" buttons. Annotations with green arrows point to specific fields: "Adding A New Budget Line Item" points to the modal title; "Select Category for line Item" points to the "Cost Category" dropdown; "Enter Months/hours" points to the "Quantity" field; "Enter Match" points to the "Cash Match (0%)" field; and "Make sure to save!" points to the "SAVE" button.

GEMS My Projects My Profile Help [User Avatar]

Adding A New Budget Line Item

Add Budget Line

Cost Category *

- CONTRACTUAL
- EQUIPMENT
- PERSONNEL
- SUPPLIES
- TRAVEL

Select Category for line Item

Quantity * Cost Per Item * Budget Total ⓘ

\$ \$ \$0.00

Cash Match (0%) In-Kind Match Federal Share ⓘ

\$ \$ \$0.00

Enter Months/hours

Enter Match

Make sure to save!

SAVE CANCEL

Budget Adjustments

Budgeted	Remaining	EDIT	FREEZE
\$0.00	\$0.00	EDIT	FREEZE
\$0.00	\$0.00	EDIT	FREEZE
\$0.00	\$0.00	EDIT	FREEZE

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The screenshot displays the GEMS (Grant Management System) interface. A modal window titled "Edit Budget Line" is open, allowing for the modification of a budget item. The modal contains the following fields and values:

- Description:** Printer::2nd Year
- Quantity:** 1
- Cost Per Item:** \$ 500.00
- Budget Total:** \$500.00
- Cash Match (0%):** \$ 0.00
- In-Kind Match:** \$ N/A
- Federal Share:** \$500.00

Annotations with green arrows point to specific parts of the interface:

- "Editing a Budget Line Item" points to the modal title.
- "Enter Quantity/Month/hours" points to the Quantity field.
- "Enter Match" points to the Cash Match field.
- "Cost per Month/Hour" points to the Cost Per Item field.
- "Total Cost for line item" points to the Budget Total field.
- "Make Sure to Save!" points to the SAVE button.

The background shows the "Budget Adjustments" section of the GEMS system, with a status of "New" and a total amount of \$412.50. The left sidebar includes links for Project Overview, Attachments, Notice of Implementation, Reimbursements, Budget Adjustments, Project Progress Report, PMT Reports, and Project Budget.

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[My Projects](#)
[My Profile](#)
Help

PROJECT ID

Project Overview

Attachments

Notice of Implementation

Reimbursements

Budget Adjustments

Non Budgetary Adjustment

Project Progress Report

PMT Reports

Budget Adjustment

i You are requesting additional federal funds in the amount of \$412.50

Adjustment ID

ADJ00000

Description

EDIT

Enter enough detail here to completely describe why adjustment is necessary. Include financial breakdowns and other supporting information, as needed.

SUBMIT TO FINANCIAL OFFICER

When Ready to submit

Status

New

Requesting Additional Federal Share Requires Prior Approval!

Budget Summary

	Surplus	Budget Total	Fed Share	Match Allocated	Match Required (0%)	Over Matched/Under Matched
Before Adjustment				\$0.00	\$0.00	\$0.00
After Adjustment				\$0.00	\$0.00	\$0.00

Project Budget

ALL

+ BUDGET LINE

UNDO ALL CHANGES

Name	Quantity		Unit Cost	Fed Share		Match Share			
	Budgeted	Remaining		Budgeted	Remaining	Budgeted	Remaining		
CONTRACTUAL									
Court Advocate RV2: 2 nd year						\$0.00	\$0.00	EDIT	FREEZE
Court Advocate: 2 nd year						\$0.00	\$0.00	EDIT	FREEZE
OTHER EXPENSES									
Surplus						\$0.00	\$0.00		
	0.00	0.00	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00		
Printer::2nd Year	1.00	1.00	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	EDIT	DELETE

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The screenshot displays the GEMS (Grant Management System) interface. At the top, a purple header bar contains the GEMS logo, navigation links for 'My Projects' and 'My Profile', and a 'Help' icon. Below the header, a left sidebar lists project-related options: 'Project Overview', 'Attachments', 'Notice of Implementation', 'Reimbursements', 'Budget Adjustments', 'Non Budgetary Adjustment' (highlighted with a green arrow), 'Project Progress Report', and 'PMT Reports'. The main content area is titled 'Non-Budgetary Adjustment' with a green arrow pointing to a box labeled 'NBA'. To the right of this title are two buttons: 'Create Adjustment' and '+ ADJUSTMENT' (a green button). Below these elements is a table with three columns: 'Request Name', 'Request Status', and 'Submitted On'. The table contains two entries, both for 'Project Personnel Adjustment' with a status of 'Approved'. The first entry was submitted on '02/12/2018' and the second on '04/09/2019'. Each entry has a 'REVIEW' button to its right.

Request Name	Request Status	Submitted On
Project Personnel Adjustment	Approved	02/12/2018
Project Personnel Adjustment	Approved	04/09/2019

The screenshot displays the GEMS (Grant Management System) interface. The top navigation bar is purple with the GEMS logo, 'My Projects', 'My Profile', and a 'Help' link. The sidebar on the left lists navigation options: 'Project Overview', 'Attachments', 'Notice of Implementation', 'Reimbursements', 'Budget Adjustments', 'Non Budgetary Adjustment' (highlighted with a green arrow), 'Project Progress Report', and 'PMT Reports'. The main content area is titled 'Non-Budgetary Adjustment' and contains a table with the following data:

Request Name	Request Status	
Project Personnel Adjustment	Approved	02/12/2018
Project Personnel Adjustment	Approved	04/09/2019

Annotations include a box labeled 'Click for Drop-down Menu' pointing to the '+ ADJUSTMENT' button, and a box labeled 'Requires Prior Approval' pointing to the 'Approved' status in the table. The dropdown menu for the '+ ADJUSTMENT' button lists: 'Grant Period Extension', 'Project Personnel Adjustment', and 'Project Adjustment'.

The screenshot shows the 'Grant Period Extension' form in the GEMS system. The interface includes a purple header with the GEMS logo and navigation links for 'My Projects' and 'My Profile'. A sidebar on the left lists project management options, with 'Non Budgetary Adjustment' highlighted. The main form area contains fields for 'Current Project End Date' (09/30/2019), 'New Project End Date' (with a date picker), and a 'Justification' text area. A blue 'SAVE' button is at the bottom. Four green arrows with red text boxes provide instructions: 'Current End Date' points to the current date field, 'Enter Requested Date!' points to the new date field, 'Describe why you need an extension' points to the justification text area, and 'Make sure to save!' points to the save button.

GEMS My Projects My Profile ? Help

PROJECT [REDACTED]

Grant Period Extension

Current Project End Date 09/30/2019

New Project End Date * MM/DD/YYYY

Justification *

SAVE

Current End Date

Enter Requested Date!

Describe why you need an extension

Make sure to save!

Project Overview

Attachments

Notice of Implementation


Reimbursements

Budget Adjustments

Non Budgetary Adjustment

Project Progress Report

PMT Reports


 **GEMS**

My Projects

My Profile

?

 Help



PROJ01

Project Overview

Attachments

Notice of Implementation

Reimbursements

Budget Adjustments

Non Budgetary Adjustment

Project Progress Report

PMT Reports

Personnel Adjustment

Add Job Information - Volunteers Only

+ JOB INFORMATION

Budget Type	Description	Budget Year	Budget Amount	Employee/Contractor	
CONTRACTUAL	Court Advocate 1	Year 2			<div>EDIT</div>
CONTRACTUAL	Court Advocate 2	Year 2			<div>EDIT</div>

Category

Job Title

Award Year

Budget

Employee Name/s

Edit Name

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The screenshot displays the GEMS (Grant Management System) interface. The main header includes the GEMS logo, navigation links for 'My Projects' and 'My Profile', and a 'Help' button. The left sidebar lists various project management options: 'Project Overview', 'Attachments', 'Notice of Implementation', 'Reimbursements', 'Budget Adjustments', 'Non Budgetary Adjustment' (highlighted), 'Project Progress Report', and 'PMT Reports'. The central area is titled 'Personnel Adjustment' and shows a 'CONTRACTUAL' budget type. A modal window titled 'Add/Edit Job Information' is open, containing several input fields: 'Job Title' (with a dropdown menu showing 'Personnel', 'Contractual', and 'Volunteer'), 'Employee/Contractor Name', 'Job Type' (with a dropdown arrow), 'Professional Licensure', '% Time Spent On Project', 'Job Duties (Max 2,000 Characters)', and 'Fringe Benefits (Max 500 Characters)'. At the bottom of the modal are 'SAVE' and 'CANCEL' buttons. Green arrows point from text boxes to specific fields: 'Choose Category' points to the 'Job Title' dropdown; 'Full Name/s' points to the 'Employee/Contractor Name' field; 'Select Job Type' points to the 'Job Type' dropdown; 'Accurate Time Spent on Project' points to the '% Time Spent On Project' field; 'Job Description' points to the 'Job Duties' text area; and 'Make Sure to Save!' points to the 'SAVE' button. The background shows a partially visible 'Employee/Contractor' section with the name 'anjith Balmoori' and 'EDIT' buttons.

Annotations:

- Choose Category
- Full Name/s
- Select Job Type
- Accurate Time Spent on Project
- Job Description
- Make Sure to Save!

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The screenshot shows the GEMS (Grant Management System) interface. The main header is purple with the GEMS logo and navigation links for 'My Projects' and 'My Profile'. A sidebar on the left lists various project management tasks. The central area displays the 'Personnel Adjustment' form, which is titled 'Add/Edit Job Information'. The form contains several fields: 'Job Title' (with 'Court Advocate' entered), 'Employee/Contractor Name' (with 'John Doe/Dorothy Smith' entered), 'Position Type' (set to 'Contractual'), 'Job Type' (set to 'Full Time'), 'Professional Licensure', '% Time Spent On Project' (set to '100'), 'Job Duties' (a large text area), and 'Fringe Benefits' (a text area). At the bottom are 'SAVE' and 'CANCEL' buttons. Annotations with green arrows point to specific fields: 'Enter Job Title' points to the Job Title field; 'Make sure all contracts are approved by your Grant Manager, Signed, and uploaded into GEMS.' points to the Position Type field; 'Multiple names can be used when transitioning to new employees.' points to the Employee/Contractor Name field; 'Part time/Full Time?' points to the Job Type field; 'What percentage of time is spent on this Project?' points to the % Time Spent On Project field; and 'Make sure to hit save!' points to the SAVE button.

GEMS My Projects My Profile

Personnel Adjustment

Add/Edit Job Information

Job Title * Court Advocate

Employee/Contractor Name * John Doe/Dorothy Smith

Position Type * Contractual

Job Type * Full Time

Professional Licensure

% Time Spent On Project * 100

Job Duties (Max 2,000 Characters) *

Fringe Benefits (Max 500 Characters) ⓘ

SAVE CANCEL

Enter Job Title

Make sure all contracts are approved by your Grant Manager, Signed, and uploaded into GEMS.

Multiple names can be used when transitioning to new employees.

Part time/Full Time?

What percentage of time is spent on this Project?

Make sure to hit save!

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[My Projects](#)
[My Profile](#)

Help

PROJ0 [REDACTED]

[REDACTED]

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[Project Progress Report](#)
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PMT Reports

Performance Measurement Tool – OVC PMT

Report Name	Report Year	Submitted On	Status
Quarterly PMT Report (10/01/2017 - 12/31/2017)	2018	04/04/2018	Reviewed by GCC
Quarterly PMT Report (01/01/2018 - 03/31/2018)	2018	04/04/2018	Reviewed by GCC
Quarterly PMT Report (04/01/2018 - 06/30/2018)	2018	07/10/2018	Reviewed by GCC
Quarterly PMT Report (07/01/2018 - 09/30/2018)	2019	10/09/2018	Reviewed by GCC
Quarterly PMT Report (10/01/2018 - 12/31/2018)	2019	01/10/2019	Reviewed by GCC
Quarterly PMT Report (01/01/2019 - 03/31/2019)	2019	04/09/2019	Reviewed by GCC
Quarterly PMT Report (04/01/2019 - 06/30/2019)	2019	07/16/2019	Reviewed by GCC
Quarterly PMT Report (07/01/2019 - 09/30/2019)	2020		

Quarterly Time Period

Year of Report

Date Submitted

Status:
 New
 Submitted
 Or
 Reviewed

Export from OVC Website and upload into Project Here!

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GEMS My Projects My Profile ? Help [User Profile]

PROJECT [Redacted]

Quarterly PMT Report (07/01/2019 - 09/30/2019) ← **Check Document for Appropriate Time Period**

File *

Choose File... Browse

SAVE ATTACHMENT ← **Make Sure to Save!**

**Upload Appropriate Document.
PDF Format Only!** ↑

Project Overview
Attachments
Notice of Implementation
Reimbursements
Budget Adjustments
Non Budgetary Adjustment
Project Progress Report
PMT Reports

The screenshot shows the GEMS (Grant Management and Reporting System) interface. The header is purple with the GEMS logo and navigation links for 'My Projects' and 'My Profile'. A sidebar on the left lists project management options, with 'Project Progress Report' highlighted by a green arrow. The main area displays a table of 'Project Progress Reports' with columns for Report Name, Due Date, Submitted On, and Status. Two reports are listed: one for the period 10/01/2017 - 09/30/2018 (Reviewed by GCC) and another for 10/01/2018 - 09/30/2019 (Pending). Annotations include a green arrow pointing to the second report's name with a box labeled 'Yearly Report Time Period', and two green arrows pointing to the 'Submitted On' and 'Status' columns with boxes labeled 'Date Submitted' and 'Status: Pending Submitted Or Reviewed' respectively.

GEMS My Projects My Profile ? Help

PROJ0 [REDACTED]

Project Progress Reports

Report Name	Due Date	Submitted On	Status
Project Progress Report (10/01/2017 - 09/30/2018)		03/20/2019	Reviewed by GCC
Project Progress Report (10/01/2018 - 09/30/2019)			Pending

Project Overview

Attachments

Notice of Implementation

Reimbursements

Budget Adjustments

Non Budgetary Adjustment

Project Progress Report

PMT Reports

Yearly Report Time Period

Date Submitted

Status: Pending Submitted Or Reviewed

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The screenshot shows the GEMS (Grant Management and Evaluation System) interface. The top navigation bar is purple with the GEMS logo, 'My Projects', 'My Profile', a help icon, and a user profile icon. The left sidebar contains a list of project management options: 'Project Overview', 'Attachments', 'Notice of Implementation', 'Reimbursements', 'Budget Adjustments', 'Non Budgetary Adjustment', 'Project Progress Report' (highlighted in purple), and 'PMT Reports'. The main content area is titled 'Project Progress Report (10/01/2018 - 09/30/2019)'. Below the title are tabs for 'Objective 1', 'Objective 2' (selected), 'Objective 3', 'Objective 4', 'Activities', and 'Comments'. The 'Objective 2' tab is active, showing sections for 'Project Objective' (Upgrade back-end from Microsoft Dynamics CRM 2011 to latest version.), 'Performance Measure' (System is deployed and functioning properly.), and 'Evaluation Method' (User Acceptance Testing). Below these is a large text area for 'Results For This Report Period (Max 0/2000 characters)'. At the bottom is a blue 'SAVE' button. Annotations with green arrows point to specific elements: 'Reporting Time Period – Make Sure the Document' points to the report title; 'Click to complete' points to the 'Activities' tab; 'Summarize the Progress of Your Project in Detail.' points to the 'Comments' tab; 'Summarize Results for this report' points to the results text area; and 'Make Sure to Hit' points to the 'SAVE' button.

GEMS My Projects My Profile ? Help [User Profile]

PROJ01 [Redacted]

Project Progress Report (10/01/2018 - 09/30/2019)

Objective 1 Objective 2 Objective 3 Objective 4 Activities Comments

Project Objective
Upgrade back-end from Microsoft Dynamics CRM 2011 to latest version.

Performance Measure
System is deployed and functioning properly.


Evaluation Method
User Acceptance Testing

Results For This Report Period (Max 0/2000 characters)

SAVE

Annotations:


- Reporting Time Period – Make Sure the Document (points to title)
- Click to complete (points to Activities tab)
- Summarize the Progress of Your Project in Detail. (points to Comments tab)
- Summarize Results for this report (points to Results text area)
- Make Sure to Hit (points to SAVE button)

 **GEMS**

[My Projects](#)

[My Profile](#)

[? Help](#)



PROJ0 [REDACTED]

[REDACTED]

Project Overview

Attachments

Notice of Implementation

Reimbursements

Budget Adjustments

Non Budgetary Adjustment

Project Progress Report

PMT Reports

Project Progress Report (10/01/2018 - 09/30/2019)

[Objective 1](#)[Objective 2](#)[Objective 3](#)[Objective 4](#)

[Activities](#)

[Comments](#)

Project Timeline Of Activities

← Enter Timeline of Activities for Project

[REDACTED]

Results For This Report Period (Max 0/2000 characters)



SAVE



← Make Sure to Save!



INSERT TAB – ALLOWABILITY CHART



29 Allowable VS Unallowable Costs



The "full list" is under Title 2 in the Code of Federal Regulations (CFR 200), effective 1/19/2017
http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl



CFR Ref	Type of Cost	 Allowable as a Direct Cost	 Unallowable as a Direct Cost
421	Advertising & Public Relations	Allowable only if related to and necessary for performance of the sponsored project (i.e., recruitment of personnel, procurement of goods and services etc.)	Unallowable for advertising related to the general image of the university or events related to instruction, other institutional activities, or demonstrations. Unallowable for promotional items and memorabilia, including models, gifts and souvenirs
423	Alcoholic Beverages	Unallowable	Unallowable
Appendix III,B6(1)(2)	Communication Costs	Allowable ONLY for costs directly attributable to a specific project (ex. long distance calls.	Unallowable for recurring line charges, network charges, local telephone costs, or other general/generic communication expenses.
430	Compensation for Personal Services	Salaries, wages and fringe benefits of personnel who directly contribute to the project's technical purpose (i.e. Faculty, other technical & research staff)	Unallowable for salaries & wages of administrative & clerical staff. See code for exceptions. *The cost of institution-furnished automobiles that relate to personal use by employees is unallowable.
434	Contributions & Donations	Unallowable	Unallowable

CFR Ref	Type of Cost	 Allowable as a Direct Cost	 Unallowable as a Direct Cost
438	Entertainment Costs	Unallowable	Unallowable - includes amusement, diversion, and social activities and any costs directly associated with such costs.
439	Equipment & other Capital Expenditures	Allowable only for <i>special purpose equipment</i> - used exclusively for research, medical, scientific, or other technical activities. Prior approval from awarding agency required for items with a unit cost of \$5,000 or more.	Unallowable for <i>General Purpose Equipment</i> - not used exclusively for research (i.e., office equipment and furnishings, modular offices, telephone networks, Information Technology equipment & systems, AC equipment, reproduction and printing equipment, and motor vehicles etc.).
441	Fines & Penalties	Unallowable except when incurred as a result of compliance with specific federal award provisions	Unallowable except when incurred as a result of compliance with specific federal award provisions
445	Goods or Services for Personal Use	Unallowable	Unallowable
Appendix III,B5	Housing & Personal Living Expenses	Unallowable	Unallowable
447	Insurance & Indemnification	Allowable if related to and necessary for the performance of the sponsored project (Note: malpractice insurance is an allowable cost of research programs only to the extent that the research involves human subjects)	Refer to the code for allowability of other types of insurance maintained by the institution in connection with the general conduct of its activities.

CFR Ref	Type of Cost	 Allowable as a Direct Cost	 Unallowable as a Direct Cost
450	Most Lobbying Costs	Unallowable	Unallowable
452	Maintenance & Repair Costs	Allowable as a direct cost as necessary to carry out the technical and scientific aspects of and <u>actually used for the performance of a sponsored project</u>	Unallowable for costs incurred for necessary maintenance, repair, or upkeep of buildings and equipment which neither add to the permanent value of the property nor appreciably prolong its intended life but keep it in an efficient operating condition (Generally F&A). *Costs incurred for improvements which add to the permanent value of buildings and equipment or appreciably prolong their intended life shall be treated as capital expenditures.
453	Material & Supplies Costs	Allowable as a direct cost when necessary, and actually used, for the performance of a sponsored project.	Generally Unallowable for routine office supplies & postage
432	Conferences	Allowable when the primary purpose is the dissemination of technical information directly related to the project. This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences.	"Entertainment costs" are unallowable (see above)

CFR Ref	Type of Cost	 Allowable as a Direct Cost	 Unallowable as a Direct Cost
454	Memberships, Subscriptions & Professional Activity Costs	<i>Generally</i> unallowable as a direct cost (considered F&A).	Costs of membership in any civic or community organization, country club or social or dining club or organization are unallowable. Costs of the institution's membership in business, technical and professional organizations AND costs of the institution's subscriptions to business, professional & technical periodicals are generally considered F&A costs.
459	Professional Service Costs	Allowable when in accordance with CFR 200, 200.435 and in compliance with university policy	Unallowable for officers or employees of the institution
460	Proposal Costs	Unallowable	Unallowable
461	Publication & Printing Costs	Allowable if the costs can be identified with a research project. If the cost is for page charges, the charges are allowable for professional journals if the work is supported by the Federal Government and the charges are levied impartially on all research papers published, not just those funded by federally sponsored authors	Generally unallowable for routine copying and postage (considered F&A).
462	Rearrangement & Reconversion Costs	Allowable with prior approval of the awarding agency when incurred specifically for the sponsored project	Unallowable for costs incurred for ordinary or normal rearrangement and alteration of facilities

CFR Ref	Type of Cost	 Allowable as a Direct Cost	 Unallowable as a Direct Cost
463	Recruiting Costs	Allowable when related to and necessary for the project and if reasonable (color ads are not considered reasonable)	Advertising which includes color, material for other than recruitment purposes, or which is excessive in size is unallowable.
465	Rental Costs of Buildings and Equipment	Allowable for reasonable costs <i>(when incurred specifically for the sponsored project.)</i>	Unallowable costs include amounts paid for profit, management fees, and taxes that would not have been incurred had the institution purchased the facility.
448	Royalties and Other Costs for Use of Patents (Intellectual property)	Allowable when necessary for the performance of the sponsored project	Unallowable when the Federal Government has a license or the right to free use of the patent or copyright; or when the patent or copyright has been adjudicated to be invalid, has been administratively determined to be invalid, is unenforceable, or has expired
466	Scholarships and Student Aid Costs	Allowable only when the purpose of the sponsored agreement is to provide training to selected participants and the charge is approved by the sponsoring agency. Stipulations apply.	
469	Student Activity Costs	Unallowable	Unallowable
471	Termination Costs Applicable to Sponsored Agreements	Allowable for costs which would not have arisen had the sponsored agreement not been terminated, provided they meet the requirements of OMB A-21, Section J50	Unallowable for any costs continuing after termination due to the negligent or willful failure of the institution to discontinue such costs.
472	Training & Education Costs	Allowable for training provided for employee development for a specific sponsored project.	

CFR Ref	Type of Cost	 Allowable as a Direct Cost	 Unallowable as a Direct Cost
473	Transportation (Freight) Costs	Allowable for costs for freight, express, cartage, postage and other transportation services when related to goods purchased, in process, or delivered (must be project- specific).	Unallowable for routine/general postage
474	Travel Costs	Allowable for transportation, lodging, subsistence and related items for employees who are in travel status on project-specific business, subject to University policy	Unreasonable travel costs (including airfare costs in excess of the lowest available commercial discount airfare except where justified & documented) are unallowable. Non-employee travel unallowable unless related to OMB A-21, Section J2 or specifically required to fulfill the requirements of the solicitation.

INSERT TAB - ACRONYMS

30 Acronyms

#	ACRONYM	MEANING
1	ADC	ALLOWABLE DIRECT COSTS
2	ALA	ANTI-LOBBYING ACT
3	AIC	ALLOWABLE INDIRECT COSTS
4	BJA	BUREAU OF JUSTICE ASSISTANCE
5	CAS	COST ACCOUNTING STANDARDS
6	CAP	CORRECTIVE ACTION PLAN
7	CFDA	CATALOG OF FEDERAL DOMESTIC ASSISTANCE
8	CFR	CODE OF FEDERAL REGULATIONS
9	CJI	CRIMINAL JUSTICE IMPROVEMENT
10	COA	CHART OF ACCOUNTS
11	COG	COUNCILS OF GOVERNMENTS
12	COSO	COMMITTEE OF SPONSORING ORGANIZATIONS OF THE TREADWAY COMMISSION
13	CRM	CUSTOMER RELATIONSHIP MANAGEMENT
14	CVS	CRIME VICTIM'S SERVICES
15	DOJ	DEPARTMENT OF JUSTICE
16	DPS	DEPARTMENT OF PUBLIC SAFETY
17	DHHS	DEPARTMENT OF HEALTH AND HUMAN SERVICES
18	ERISA	EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974
19	F&A	FACILITIES AND ADMINISTRATION
20	FAC	FEDERAL AUDIT CLEARINGHOUSE
21	FAIN	FEDERAL AWARD IDENTIFICATION NUMBER
22	FAPIS	FEDERAL Awardee Performance and Integrity Information System
23	FAR	FEDERAL ACQUISITION REGULATION
24	FCM	FINANCIAL CLEARANCE MEMORANDUM
25	FFATA	FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT
26	FFR	FEDERAL FINANCIAL REPORT
27	FICA	FEDERAL INSURANCE CONTRIBUTIONS ACT
28	FMV	FAIR MARKET VALUE
29	FOIA	FREEDOM OF INFORMATION ACT
30	EPOC	FINANCIAL POINT OF CONTACT
31	FR	FEDERAL REGISTER
32	FTE	FULL-TIME EQUIVALENT
33	FTR	FEDERAL TRAVEL REGULATION
34	GAAP	GENERALLY ACCEPTED ACCOUNTING PRINCIPLES
35	GAGAS	GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS
36	GAN	GRANT ADJUSTMENT NOTICE
37	GAO	GOVERNMENT ACCOUNTABILITY OFFICE
38	GCC	GOVERNOR'S CRIME COMMISSION
39	GEMS	GRANT ENTERPRISE MANAGEMENT SYSTEM
40	GM	GRANTS MANAGER
41	GPRA	GOVERNMENT PERFORMANCE AND RESULTS ACT
42	GPRS	GRANT PAYMENT REQUEST SYSTEM

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#	ACRONYM	MEANING
43	GSA	GENERAL SERVICES ADMINISTRATION
44	IHE	INSTITUTIONS OF HIGHER EDUCATION
45	IRC	INTERNAL REVENUE CODE
46	ISDEAA	INDIAN SELF-DETERMINATION AND EDUCATION AND ASSISTANCE ACT
47	JAG	(BRYNE) JUSTICE ASSISTANCE GRANT
48	JJA	JUVENILE JUSTICE ACT
49	JJP	JUVENILE JUSTICE PLANNING
50	MTC	MODIFIED TOTAL COST
51	MTCD	MODIFIED TOTAL DIRECT COST
52	M&IE	MEALS AND INCIDENTAL EXPENSES
53	NCDPS	NORTH CAROLINA DEPARTMENT OF PUBLIC SAFETY
54	NDAA	NATIONAL DEFENSE AUTHORIZATION ACT
55	NFE	NON-FEDERAL ENTITY
56	NIJ	NATIONAL INSTITUTE OF JUSTICE
57	OCFO	OFFICE OF THE CHIEF FINANCIAL OFFICER
58	OCR	OFFICE FOR CIVIL RIGHTS (OF THE OFFICE OF JUSTICE PROGRAMS)
59	OIG	OFFICE OF INSPECTOR GENERAL
60	OJP	OFFICE OF JUSTICE PROGRAMS
61	OJJPD	OFFICE OF JUVENILE JUSTICE DELINQUENCY PREVENTION
62	OMB	OFFICE OF MANAGEMENT AND BUDGET
63	OVC	OFFICE FOR VICTIMS OF CRIME
64	OVW	OFFICE FOR VIOLENCE AGAINST WOMEN
65	PAN	PAYEE ACCOUNT NUMBER
66	PII	PERSONALLY IDENTIFIABLE INFORMATION
67	PMS	PAYMENT MANAGEMENT SYSTEM
68	PMT	PERFORMANCE MEASUREMENT TOOL
69	POP	PERIOD OF PERFORMANCE
70	PPOC	PROGRAMMATIC POINT OF CONTACT
71	PRPH	POST-RETIREMENT HEALTH PLANS
72	PTE	PASS-THROUGH ENTITY
73	REUI	RELATIVE ENERGY USAGE INDEX
74	SAA	STATE AWARDING AGENCY
75	SAM	SYSTEM FOR AWARD MANAGEMENT (ACCESSIBLE AT HTTPS://WWW.SAM.GOV)
76	SASP	SEXUAL ASSAULT SERVICES PROGRAM
77	SF-SAC	STANDARD FORM-SINGLE AUDIT COMPONENT
78	SPOC	SINGLE POINT OF CONTACT
79	TANF	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES
80	TFM	TREASURY FINANCIAL MANUAL
81	U.S.C.	UNITED STATES CODE
82	USDHHS	UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES
83	VAT	VALUE ADDED TAX
84	VAWA	VIOLENCE AGAINST WOMEN ACT
85	VOCA	VICTIMS OF CRIME ACT

INSERT TAB - DEFINITIONS

31 **Definitions**

§200.2 Acquisition Cost

Acquisition Cost means the cost of the asset including the cost to ready the asset for its intended use. Acquisition cost for equipment, for example, means the net invoice, unit price of the item, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those development costs capitalized in accordance with generally accepted accounting principles (GAAP). Acquisition costs may or may not include taxes, duty or protective in-transit insurance, freight charges, and installation. What is included in the cost varies according to your organization's accounting policies.

§200.4 Allocation

Allocation means the process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.

§200.5 Audit Finding

Audit Finding means deficiencies which the auditor is required by §200.516 Audit findings, paragraph (a) to report in the schedule of findings and questioned costs.

§200.6 Auditee

Auditee means any non-Federal entity that expends Federal awards which must be audited under Subpart F—Audit Requirements of this part.

§200.7 Auditor

Auditor means an auditor who is a public accountant or a federal, state, local government, or Indian tribe audit organization, which meets the general standards specified for external auditors in Generally Accepted Government Auditing Standards (GAGAS). The term auditor does not include internal auditors of nonprofit organizations.

§200.8 Budget

Budget means the financial plan for the project or program that the federal awarding agency or pass-through entity approves during the federal award process or in subsequent amendments to the Federal award. It may include the federal and non-federal share or only the federal share, as determined by the federal awarding agency or pass-through entity.

§200.10 Catalog of Federal Domestic Assistance (CFDA) number

CFDA number means the number assigned to a federal program in the CFDA.

§200.11 CFDA program title

CFDA program title means the title of the program under which the federal award was funded in the CFDA.

§200.14 Claim

Claim means, depending on the context, either:

A written demand or written assertion by one of the parties to a federal award seeking as a matter of right:

- The payment of money in a sum certain
- The adjustment or interpretation of the terms and conditions of the federal award
- Other relief arising under or relating to a federal award
- A request for payment that is not in dispute when submitted

§200.16 Closeout

Closeout means the process by which the federal awarding agency or pass-through entity determines that all applicable administrative actions and all required work of the federal award have been completed and takes actions as described in §200.343 Closeout.

§200.19 Cognizant Agency for Indirect Costs

Cognizant Agency for Indirect Costs means the federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under this part on behalf of all federal agencies. The cognizant agency for indirect cost is not necessarily the same as the cognizant agency for audit. For assignments of cognizant agencies see the following:

- For IHEs: Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), paragraph C.11.
- For nonprofit organizations: Appendix IV to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations, paragraph C.2.a.
- For state and local governments: Appendix V to Part 200—State/Local Government-wide Central Service Cost Allocation Plans, paragraph F.1.
- For Indian tribes: Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposal, paragraph D.1.

§200.20 Computing devices

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. See also §§200.94 Supplies and 200.58 Information technology systems.

§200.112 Conflict of Interest

The federal awarding agency must establish conflict of interest policies for federal awards. The non-federal entity must disclose in writing any potential conflict of interest to the federal awarding agency or pass-through entity in accordance with applicable federal awarding agency policy.

§200.22 Contract

Contract means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term as used in this part does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward (see §200.92 Subaward).

§200.23 Contractor

Contractor means an entity that receives a contract as defined in §200.22 Contract.

§200.26 Corrective Action

Corrective Action means action taken by the auditee that:

- Corrects identified deficiencies
- Produces recommended improvements
- Demonstrates that audit findings are either invalid or do not warrant auditee action

§200.27 Cost Allocation Plan

Cost Allocation Plan means central service cost allocation plan or public assistance cost allocation plan.

§200.29 Cost Sharing or Matching

Cost Sharing or Matching means the portion of project costs not paid by federal funds (unless otherwise authorized by federal statute). See also 200.36 Cost sharing or matching.

§200.31 Disallowed costs

Disallowed Costs means those charges to a federal award that the federal awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable federal statutes, regulations, or the terms and conditions of the federal award.

§200.33 Equipment

Equipment means tangible personal property (including information technology systems) having (1) a useful life of more than 1 year and (2) a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes or \$5,000. See 200.20 Computing devices, 200.48 General purpose equipment, 200.58 Information technology systems, 200.89 Special purpose equipment, and 200.94 Supplies. Examples of equipment: personal protective gear, forensic lab equipment, communications equipment.

§200.34 Expenditures

Expenditures means charges made by a non-federal entity to a project or program for which a federal award was received.

The charges may be reported on a cash or accrual basis, if the methodology is disclosed and is consistently applied:

- For reports prepared on a cash basis, expenditures are the sum of:
- Cash disbursements for direct charges for property and services;
- The amount of indirect expense charge
- The value of third-party in-kind contributions applied
- The amount of cash advance payments and payments made to subrecipients

For reports prepared on an accrual basis, expenditures are the sum of:

- Cash disbursements for direct charges for property and services;
- The amount of indirect expense incurred;
- The value of third-party in-kind contributions applied

The net increase or decrease in the amounts owed by the non-federal entity for:

- Goods and other property received
- Services performed by employees, contractors, subrecipients, and other payees
- Programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments

§200.35 Federal agency

Federal agency means an “agency” as defined at 5 U.S.C. 551(1) and further clarified by 5 U.S.C. 552(f).

§200.36 Federal Audit Clearinghouse (FAC)

FAC means the clearinghouse designated by OMB as the repository of record where non-federal entities are required to transmit the reporting packages required by Subpart F—Audit Requirements of this part. The mailing address of the FAC is Federal Audit Clearinghouse, Bureau of the Census, 1201 E. 10th Street, Jeffersonville, IN 47132 and the web address is: <http://harvester.census.gov/sac/>. Any future updates to the location of the FAC may be found at the OMB web site.

§200.37 Federal Awarding Agency

Federal Awarding Agency means the federal agency that provides a federal award directly to a non-federal entity.

§200.38 Federal award

Federal award has the meaning, depending on the context, in either paragraph (a) or (b) of this section:

- The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in §200.101 Applicability; or
- The cost-reimbursement contract under the Federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in §200.101 Applicability.
- The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph
- (b) of §200.40 federal financial assistance, or the cost-reimbursement contract awarded under the Federal Acquisition Regulations.
- Federal award does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate Federal Government owned, contractor operated facilities (GOCOs).

§200.39 Federal award date

Federal award date means the date when the federal award is signed by the authorized official of the federal awarding agency.

§200.42 Federal program

Federal program means:

- All Federal awards which are assigned a single number in the CFDA.
- When no CFDA number is assigned, all Federal awards to non-Federal entities from the same agency made for the same purpose must be combined and considered one program.

Notwithstanding paragraphs (a) and (b) of this definition, a cluster of programs. The types of clusters of programs are:

- Research and development (R&D)
- Student financial aid (SFA)
- (3) "Other clusters," as described in the definition of Cluster of Programs

§200.43 Federal share

Federal share means the portion of the total project costs that are paid by federal funds.

§200.48 General purpose equipment

General purpose equipment means equipment which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles. See also Equipment and Special Purpose Equipment.

§200.49 Generally Accepted Accounting Principles (GAAP)

GAAP has the meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

§200.50 Generally Accepted Government Auditing Standards (GAGAS)

GAGAS, also known as the Yellow Book, means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits.

§200.51 Grant agreement

Grant agreement means a legal instrument of financial assistance between a federal awarding agency or pass-through entity and a non-federal entity that, consistent with 31 U.S.C. 6302, 6304:

- Is used to enter into a relationship the principal purpose of which is to transfer anything of value from the federal awarding agency or pass-through entity to the non-federal entity to carry out a public purpose authorized by a law of the United States (see 31 U.S.C. 6101(3)); and not to acquire property or services for the federal awarding agency or pass-through entity's direct benefit or use
- Is distinguished from a cooperative agreement in that it does not provide for substantial involvement between the federal awarding agency or pass-through entity and the non-federal entity in carrying out the activity contemplated by the federal award

Does not include an agreement that provides only:

- Direct United States Government cash assistance to an individual;
- A subsidy;
- A loan;
- A loan guarantee
- Insurance

§200.53 Improper payment

- Improper payment means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and
- Improper payment includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.

§200.54 Indian tribe (or “federally recognized Indian tribe”)

Indian tribe means any Indian tribe, band, nation, or other organized group or community, including any Alaska Native village or regional or village corporation as defined in or established pursuant to the

Alaska Native Claims Settlement Act (43 U.S.C. Chapter 33), which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians (25 U.S.C. 450b(e)). See annually published Bureau of Indian Affairs list of Indian Entities Recognized and Eligible to Receive Services.

§200.56 Indirect (facilities & administrative (F&A)) costs

Indirect (F&A) costs means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect (F&A) cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

§200.57 Indirect cost rate proposal

Indirect cost rate proposal means the documentation prepared by a non-federal entity to substantiate its request for the establishment of an indirect cost rate as described in Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) through Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals of this part, and Appendix IX to Part 200—Hospital Cost Principles.

§200.58 Information technology systems

Information technology systems means computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. See also §§200.20 Computing devices and 200.33 Equipment.

§200.55 Institutions of Higher Education (IHEs)

IHE is defined at 20 U.S.C. 1001.

§200.59 Intangible property

Intangible property means property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).

§200.61 Internal controls

Internal controls mean a process, implemented by a non-federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations;
- Reliability of reporting for internal and external use; and
- Compliance with applicable laws and regulations.

§200.62 Internal control over compliance requirements for federal awards

Internal control over compliance requirements for federal awards means a process implemented by a non-federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for federal awards:

Transactions are properly recorded and accounted for, in order to:

- Permit the preparation of reliable financial statements and federal reports
- Maintain accountability over assets
- Demonstrate compliance with federal statutes, regulations, and the terms and conditions of the federal award

Transactions are executed in compliance with:

- Federal statutes, regulations, and the terms and conditions of the federal award that could have a direct and material effect on a federal program
- Federal statutes and regulations that are identified in the Compliance Supplement
- Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition

§200.64 Local government

Local government means any unit of government within a state, including a:

- County
- Borough
- Municipality
- City
- Town
- Township
- Parish
- Special district
- School district
- Intrastate district
- Local public authority, including any public housing agency under the United States Housing Act of 1937
- Council of governments, whether or not incorporated as a nonprofit corporation under state law
- Any other agency or instrumentality of a multi-, regional, or intra-state or local government

§200.66 Management decision

Management decision means the evaluation by the federal awarding agency or pass-through entity of the audit findings and corrective action plan and the issuance of a written decision to the auditee as to what corrective action is necessary.

§200.67 Micro-purchase

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold. Micro-purchase procedures comprise a subset of a non-federal entity's small purchase procedures. The non-federal entity uses such procedures in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost. The micro-purchase threshold is set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 (Definitions). It is \$3,000 except as otherwise discussed in Subpart 2.1 of that regulation, but this threshold is periodically adjusted for inflation.

§200.68 Modified Total Direct Cost (MTDC)

MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

§200.69 Non-federal entity

Non-federal entity means a state, local government, Indian tribe, institution of higher education (IHE), or nonprofit organization that carries out a federal award as a recipient or subrecipient.

§200.70 Nonprofit organization

Nonprofit organization means any corporation, trust, association, cooperative, or other organization, not including IHEs, that:

- Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest
- Is not organized primarily for profit; and uses net proceeds to maintain, improve, or expand the operations of the organization

§200.71 Obligations

When used in connection with a non-federal entity's utilization of funds under a federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-federal entity during the same or a future period.

§200.72 Office of Management and Budget (OMB)

OMB means the Executive Office of the President, Office of Management and Budget.

§200.74 Pass-through entity

Pass-through entity means a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program.

§200.76 Performance goal

Performance goal means a target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate. In some instances (e.g., discretionary research awards), this may be limited to the requirement to submit technical performance reports (to be evaluated in accordance with agency policy).

§200.77 Period of performance

Period of performance means the time during which the non-federal entity may incur new obligations to carry out the work authorized under the federal award. The federal awarding agency or pass-through entity must include start and end dates of the period of performance in the federal award (see **§§200.210** *Information contained in a federal award paragraph (a)(5) and*

200.331 *Requirements for pass-through entities, paragraph (a)(1)(iv)).*

§200.79 Personally Identifiable Information (PII)

PII means information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. Some information that is considered to be PII is available in public sources such as telephone books, public Web sites, and university listings. This type of information is considered to be Public PII and includes, for example, first and last name, address, work telephone number, email address, home telephone number, and general educational credentials. The definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified. Non-PII can become PII whenever additional information is made publicly available, in any medium and from any source, that, when combined with other available information, could be used to identify an individual.

§200.78 Personal property

Personal property means property other than real property. It may be tangible, having physical existence, or intangible.

§200.80 Program income

Program income means gross income earned by the non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance except as provided in **§200.307** paragraph (f). (See **§200.77** *Period of performance*.) Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. See also **§200.407** *Prior written approval* (prior approval). See also **35 U.S.C. 200-212** "*Disposition of Rights in Educational Awards*" applies to inventions made under Federal awards.

§200.83 Project cost

Project cost means total allowable costs incurred under a federal award and all required cost sharing and voluntary committed cost sharing, including third-party contributions.

§200.81 Property

Property means real property or personal property.

§200.84 Questioned cost

Questioned cost means a cost that is questioned by the auditor because of an audit finding:

- Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a federal award, including for funds used to match federal funds;
- Where the costs, at the time of the audit, are not supported by adequate documentation; or
- Where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

§200.85 Real property

Real property means land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

§200.86 Recipient

Recipient means a non-federal entity that receives a federal award directly from a federal awarding agency to carry out an activity under a federal program. The term recipient does not include subrecipients. See also §200.69 Non-Federal entity.

§200.88 Simplified acquisition threshold

Simplified acquisition threshold means the dollar amount below which a non-federal entity may purchase property or services using small purchase methods. Non-federal entities adopt small purchase procedures in order to expedite the purchase of items costing less than the simplified acquisition threshold. The simplified acquisition threshold is set by the federal Acquisition Regulation at 48 CFR Subpart 2.1 (Definitions) and in accordance with 41 U.S.C. 1908. As of the publication of this part, the simplified acquisition threshold is \$150,000, but this threshold is periodically adjusted for inflation. (Also see definition of §200.67 Micro-purchase.)

§200.89 Special purpose equipment.

Special purpose equipment means equipment which is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers. See also §§200.33 Equipment and 200.48 General purpose equipment.

§200.90 State

State means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any agency or instrumentality thereof exclusive of local governments.

§200.92 Subaward

Subaward means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

§200.93 Subrecipient

Subrecipient means a non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.

§200.94 Supplies

Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. See also §§200.20 Computing devices and 200.33 Equipment.

§200.95 Termination

Termination means the ending of a federal award, in whole or in part at any time prior to the planned end of period of performance.

§200.96 Third-party in-kind contributions

Third-party in-kind contributions means the value of non-cash contributions (i.e., property or services) that—

- Benefit a federally assisted project or program; and
- Are contributed by non-federal third parties, without charge, to a non-federal entity under a federal award.

§200.97 Unliquidated obligations

Unliquidated obligations means, for financial reports prepared on a cash basis, obligations incurred by the non-Federal entity that have not been paid (liquidated). For reports prepared on an accrual expenditure basis, these are obligations incurred by the non-Federal entity for which an expenditure has not been recorded.

§200.98 Unobligated balance

Unobligated balance means the amount of funds under a federal award that the non-federal entity has not obligated. The amount is computed by subtracting the cumulative amount of the non-federal entity's unliquidated obligations and expenditures of funds under the federal award from the cumulative amount of the funds that the federal awarding agency or pass-through entity authorized the non-federal entity to obligate.

§200.99 Voluntary committed cost sharing

Voluntary committed cost sharing means cost sharing specifically pledged on a voluntary basis in the proposal's budget or the federal award on the part of the non-federal entity and that becomes a binding requirement of federal award.

INSERT TAB — LINKS

32 **Links**

32.1 2 CFR 200

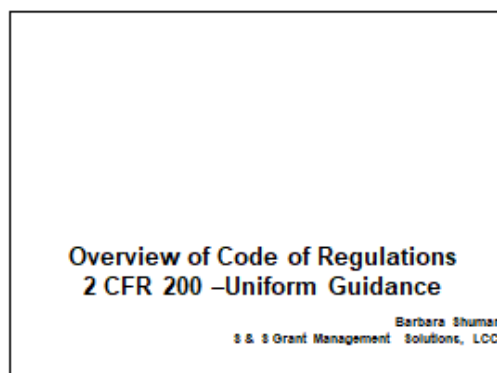
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32.2 DOJ Guidelines

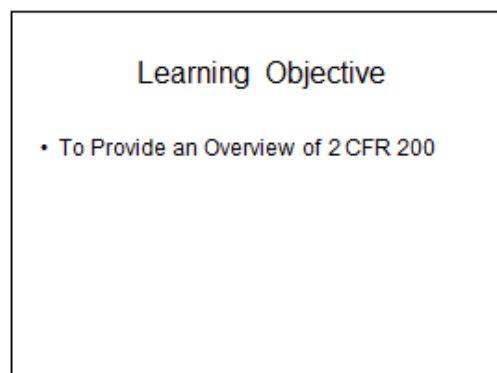
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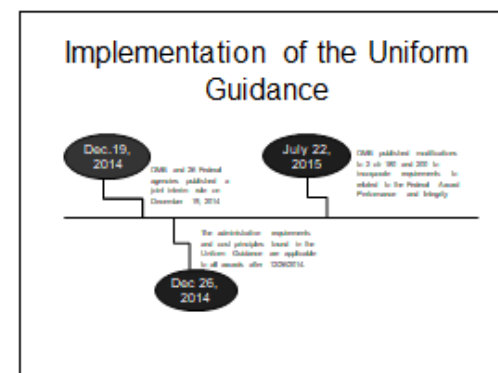
33 2 CFR 200 POWERPOINT PRESENTATION



1



2



3

Why the Uniform Guidance

- Reduce Administrative Burdens
- Streamline Requirements for Federal Awards
- Protect Federal Funds from Waste, Fraud, and Abuse

4

Consolidation of Circulars



5

2 CFR 200 Structure

- Subpart A – Acronyms and Definitions
- Subpart B – General Provisions
- Subpart C – Pre-Award & Administrative Requirements
- Subpart D – Post Award Requirements
- Subpart E – Cost Principles
- Subpart F – Audit Requirements

6

Conflict of Interest - §200.112

Requires federal agencies to establish conflict of interest policies for federal awards. Recipients must disclose in writing any potential conflict of interest to the federal awarding agency or the passthrough agency in accordance with the applicable federal agency policy.

7

Specific Conditions §200.207

- Payment as Reimbursement
- Withholding Authority to Proceed
- Additional Reporting Requirements
- Increased Project Monitoring
- Obtain Assistance
- Prior Approval

8

Information Contained in a Federal Award

- General Award Information
- General Terms and Conditions
- Specific Conditions
- Performance Goals
- Other Required Information

9

Performance Measurement §200.301

Award recipients are required:

- To use standard information collections when providing financial and performance information
- Relate the financial data to performance accomplishments

10

Financial Management §200.302

Recipients must have a financial management system which:

- Identifies, in its account, all Federal awards
- Provides accurate, current, and complete financial reporting
- Maintains source documents and other records that identify the source and application of funds

11

Financial Management §200.302

- Provides effective control over all funds, property, and other assets
- Compares expenditures with budget amounts for each Federal award
- Includes written procedures for payments and for determining allowability of costs

12

Internal Controls §200.303

Recipients must:

- Establish and maintain effective internal controls
- Comply with Federal statutes, regulations, and terms and conditions
- Evaluate and monitor compliance
- Take prompt action on audit findings
- Safeguard protected personal identifiable information

13

Payment §200.305

- Generally, the non-Federal agency must be paid in advance
- Advance payments to a non-Federal entity must be limited to minimum amounts needed
- Whenever possible, advance payments must be consolidated to cover anticipated cash needs
- Reimbursements is the preferred when the non-Federal entity cannot meet the requirements of advance payment

14

Cost Sharing and Matching §200.306

Cost sharing or matching means the portion of project costs not paid by Federal funds (unless otherwise authorized by Federal statute). Cost Sharing or Matching:

- Are verifiable from the non-Federal entity's records
- Are not included as contributions for any other Federal award
- Are necessary and reasonable for accomplishment of project or program objectives
- Are allowable under Subpart E – Cost Principles

15

Cost Sharing and Matching §200.306

- Are not paid by the Federal Government under another Federal award (unless otherwise authorized by Federal statute)
- Are provided for in the approved budget when required by the Federal awarding agency or pass-through agency

16

Cost Sharing and Matching §200.306

Third-party in-kind contributions means the value of non-cash contributions (i.e., property or services) that—

- a) Benefit a federally assisted project or program; and
- b) Are contributed by non-Federal third parties, without charge, to a non-Federal entity under a Federal award.

17

Program Income §200.307

Program income means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance.

- Fees from services performed, use of rental of property, principal and interest on loans made with the Federal award are examples of program income.
- Proceeds from the sale of real property, equipment, or supplies are not program income.

18

Program Income §200.307

Three types of program income

- **Deduction:** reduces the cost of the project
- **Addition:** adds the program income to the Federal award
- **Cost Sharing or Matching:** allows the recipient to use program income to meet the cost sharing or matching requirement of the Federal award

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Revisions of Budget and Program Plans §200.308

For non-construction Federal awards, recipients must request prior approvals for the following:

- Change in the scope or objective of the project or program
- Change in a key person named in the grant application or federal award

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Revisions of Budget and Program Plans §200.308

- Three month or more disengagement or 25% reduction in level of effort by the approved project director or principal investigator
- Costs that require prior approval
- The transfer of participant support costs budget to other categories

21

Revisions of Budget and Program Plans §200.308

- Subawarding, transferring, or contracting out of any work, including fixed amount awards
- Changes in the approved cost-sharing or matching
- Additional funding to complete the project

22

Period of Performance §200.309

A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance (except as described in §200.461 Publication and printing costs) and any costs incurred before the Federal awarding agency or pass-through entity made the award that were authorized by the Federal awarding agency or pass-through entity.

23

Property Standards

- Sections 200.310-316 cover property standards, which includes information on the use, management, and disposition of real property, Federally-owned and exempt property, equipment, supplies, and intangible property.
- **Use** - All property acquired with Federal award funds must be used for the originally authorized purposes as long as needed.

24

Property Standards
<p>Disposition If the property is no longer needed for the original purpose, the recipient must request disposition instructions from the pass-through agency.</p>

25

Property Standards
<p>Real Property - may either be retained or sold. If sold the Federal awarding agency must be compensated.</p>

26

Property Standards
<p>Equipment – For all the types of equipment, the recipient must report and obtain disposition instructions from the Federal award agency. For use and disposition of equipment, refer to 200.313(c)(e).</p> <ul style="list-style-type: none"> – Equipment is defined in 200.313 as tangible personal property with a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

27

Property Standards

- Title of the equipment acquired under a Federal award vests with the non-Federal entity.
- A physical inventory of the equipment must be taken, and the results must be reconciled with the property records at least once every two years.

28

Property Standards

- Supplies** – unused supplies exceeding \$5000 must be used on other activities or sold, and the Federal Government is compensated for its share.
- Supplies is defined in 200.94 as all tangible personal property other than those described in 200.33 Equipment.
 - A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life.

29

Procurement Standards

- §200.317 Procurements by states.
- §200.318 General procurement standards.
- §200.319 Competition.
- §200.320 Methods of procurement to be followed.
- §200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.

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Procurement Standards

- §200.322 Procurement of recovered materials.
- §200.323 Contract cost and price.
- §200.324 Federal awarding agency or pass-through entity review.
- §200.325 Bonding requirements.
- §200.326 and Appendix II Contract provisions.

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Procurement Standards

General Procurement Standards

- Have and use documented procurement procedures
- Have written standards of conduct in procurements
- Have procedures to avoid purchasing unnecessary or duplicative items
- Maintain sufficient records of every procurement

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Procurement Standards

Methods of procurement to be followed.

- Micro-Purchase (up to \$10000)
- Small Purchase (\$10000-\$250K)
- Sealed Bid (can use when price is only factor)
- Competitive Proposals (over \$250K)
- Noncompetitive (usually when there is a sole source or emergency)



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Procurement Standards

- **§200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.**
 - Non-Federal entities must take the six affirmative steps listed in 200.321 to assure these firms will be used when possible.
- **§200.322 Procurement of recovered materials**
 - Only applies to states and political subdivisions of states

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Procurement Standards

- **§200.322 Procurement of recovered materials**
 - Only applies to states and political subdivisions of states
- **§200.323 Contract cost and price.**
 - Cost or price analysis must be done for every procurement exceeding the Simplified Acquisition Threshold (currently \$250K)

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Procurement Standards

- **§200.324 Federal awarding agency or pass-through entity review.**
 - Specifies certain scenarios where the non-Federal entity must make procurement-related documents available to the Federal government or pass-through entity.

36

Procurement Standards

- **§200.325 Bonding requirements.**
 - The Federal awarding agency or pass-through entity may require specific bonding requirements if they determine the Federal interest is not adequately protected.
- **§200.326 Contract provisions.**
 - Stipulates up to ten required provisions for a procurement contract
 - See 2 CFR 200, Appendix II for details

37

Performance and Financial Monitoring and Reporting

- Recipients are responsible for oversight of the operations of the Federal award supported activities whether undertaken by their employees, subrecipients or contractors.
- Recipients must monitor all activities to ensure compliance with applicable Federal requirements and that performance expectations are being achieved.

38

Performance and Financial Monitoring and Reporting

- Monitoring by the non-Federal entity must cover each program, function or activity
- Reports to the Federal awarding agency or pass-through agency must be submitted not more frequently than quarterly, but at least annually.

39

Performance and Financial Monitoring and Reporting

§200.327 Financial reporting

- Recipients must use OMB approved forms for financial reporting
- Financial reporting must be collected with the frequency required by the terms and conditions of the award.

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Performance and Financial Monitoring and Reporting

§200.328 Monitoring and reporting program performance

- All performance reports (quarterly, semiannual, annual, and final) are due based on the date in the award document.
- Recipients must use OMB-approved government-wide standard information collections when providing performance information.

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Performance and Financial Monitoring and Reporting

- Performance reports must contain brief information on the following:
 - A comparison of actual accomplishments to the objectives of the Federal award established for the period
 - The reasons why established goals were not met, if appropriate

42

Performance and Financial Monitoring and Reporting

- Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

43

Performance and Financial Monitoring and Reporting

- **Significant developments** - the non-Federal entity must inform the pass-through entity as soon as the following types of conditions become known:
 - Problems, delays, or adverse conditions which will materially impair the ability to meet the objective of the Federal award. This disclosure must include a statement of the action taken, or contemplated, and any assistance needed to resolve the situation.

44

Performance and Financial Monitoring and Reporting

- Favorable developments which enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more or different beneficial results than originally planned.
- The Federal or pass-through awarding agency may make site visits as warranted by program needs and may waive needs and any performance report required.

45

Reporting on Real Property 200.329

- The Federal awarding agency or pass-through entity must require a non-Federal entity to submit reports at least annually on the status of real property in which the Federal Government retains an interest, unless the Federal interest in the real property extends 15 years or longer. If the Federal interest exceeds 15 years pass-through entity, may require the non-Federal entity to report at various multi-year frequencies

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RECORD RETENTION AND ACCESS §200.333

- Financial records and key supporting documents must be retained for a period of three years from the date of submission of the final expenditure report.
- However, North Carolina requires that recipients maintain records for five years.

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RECORD RETENTION AND ACCESS §200.333

Exceptions to record retention requirements

- If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

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RECORD RETENTION AND ACCESS
§200.336

- The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives must have the right of access to any documents, papers, or other records of the non-Federal entity which are pertinent to the Federal award.

49

RECORD RETENTION AND ACCESS
§200.336

- The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents.

50

REMEDIES FOR NONCOMPLIANCE
§200.338

- If a non-Federal entity fails to comply with Federal statutes, regulations or the terms and conditions of a Federal award, the Federal awarding agency or pass-through entity may take the following actions:

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**REMEDIES FOR NONCOMPLIANCE
§200.338**

- Impose specific conditions
- Temporarily withhold cash payments
- Disallow all or part of the cost of the activity or action not in compliance
- Wholly or partly suspend or terminate the Federal award

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**REMEDIES FOR NONCOMPLIANCE
§200.338**

- Initiate suspension or debarment proceedings
- Withhold future Federal awards
- Take other remedies that may be legally available

53

Closeout §200.343

- The Federal awarding agency or pass-through entity will close-out the Federal award when it determines that all applicable administrative actions and all required work of the Federal award have been completed by the non-Federal entity

54

Closeout §200.343

- The non-Federal entity must submit, after the end of the reporting period of performance, all financial, performance, and other reports in accordance to the date in the award.

55

Closeout §200.343

- The Federal awarding agency or pass-through entity may approve extensions when requested by the non-Federal entity

56

Closeout §200.343

- The Federal awarding agency or pass-through entity should complete all closeout actions for Federal awards no later than one year after receipt and acceptance of all required final reports.

57

Cost Principle Application

- The non-Federal entity (NFE) is responsible for efficient and effective administration of the Federal award through sound management practices.
- The NFE is responsible for administering the Federal funds in a manner consistent with underlying agreements, program objectives, and terms and conditions of the Federal award.

58

Cost Principle Application

- The NFE should have internal accounting policies and practices consistent with the cost principles and support the accumulation of costs as required by the principles and provide adequate documentation to support the cost charged to the award.

59

TOTAL COST

The **total cost** of a Federal award is the sum of the allowable direct and allocable indirect costs less any applicable credits.

60

ALLOWABILITY

An allowable cost is one that meets the criteria for authorized expenditures specified in the cost principles.

61

ALLOWABILITY

To be allowable, costs charged to the Federal award must be:

- Allocable to the award under the provisions of the applicable cost principles
- Necessary and reasonable for proper and efficient performance and administration of the grant or cooperative agreement

62

ALLOWABILITY

- Treated consistently as a direct or indirect cost
- Determined in accordance with generally accepted accounting principles (GAAP), except as otherwise stipulated in the applicable cost principles
- Net of applicable credits

63

ALLOWABILITY

- Not included as a cost or used to meet the cost-sharing or matching requirements of another federal award, unless specifically permitted by federal law or regulation
- Adequately documented
- Authorized or not prohibited under state or local laws and regulations

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ALLOWABILITY

- In conformance with limits or exclusions on types or amounts of costs, as set forth in the applicable cost principles, federal laws, award terms and conditions, or other governing regulations
- Consistent with the recipient's policies, regulations, and procedures that apply to both federal awards and other activities of the recipient

65

REASONABLENESS

A cost is considered reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under circumstances prevailing at the time the decision was made to incur the cost.

66

ALLOCABILITY

A cost is ***allocable*** to an award if the goods or services involved are chargeable or assignable to the award or cost objective in accordance with the relative benefits received.

67

ALLOCABILITY

A cost is allocable if it meets the following criteria:

- Is incurred specifically for the federal award
- Benefits both the federal award and other work of the nonfederal entity, and can be distributed in proportions that may be approximated using reasonable methods, and

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ALLOCABILITY

- Is necessary to the overall operation of the nonfederal entity and is assignable in part to the federal award in accordance with the Cost Principles

69

DIRECT AND INDIRECT COSTS

A cost that can be identified specifically with a particular grant, project, service or other activity of an organization, it is generally considered a **direct cost**.

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DIRECT AND INDIRECT COSTS

Costs that are incurred for common or joint objectives of an organization and cannot be readily identified with a particular grant, project, service or other activity is an **indirect cost**.

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DIRECT COSTS

- Examples of direct costs which are incurred directly for the grant may include:
 - Salaries and related fringe costs
 - Cost of supplies and equipment
 - Cost of Travel

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INDIRECT COSTS

Common indirect costs may include:

- Depreciation on buildings and equipment
- Costs of operating and maintaining facilities
- General administration and general expenses
- Personnel and accounting administration

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INDIRECT COSTS

Reimbursement of indirect costs under a grant is based on the organization's indirect cost rate which must be negotiated with the NFE's cognizant federal agency.

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INDIRECT COSTS

$$\frac{\text{Total Indirect Costs}}{\text{Direct Cost Base}} = \text{Indirect Cost Rate}$$

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Indirect Rate

A NFE who has never had an indirect rate may elect to use the 10% de minimis rate of modified total direct costs which may be use indefinitely or use the de minimis rate until the NFE can negotiate a indirect rate.

76

Indirect Rate

2 CFR 200.414 requires federal agencies and pass-through entities to accept the indirect cost rate that the recipient has negotiated with its cognizant agency.

77

Selected Item of Costs

2 CFR 200.421-475 provides a list of selected item of costs. The list is not comprehensive. If a particular item is not indicated the NFE should check with the awarding official to determine the allowability of the cost.

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Selected Item of Costs

- Refer to www.ecfr.gov, 2 CFR 200, Subpart E, General Provision for Selected Items of Cost
- Search for the expense in the table of contents
- Go to the specified section for cost description

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Selected Item of Costs

- Review the specifics of each matching cost description
- Read the entire description, watching conditional requirements

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Resources

- http://www.whitehouse.gov/omb/grants_docs
 - Includes the final version of the uniform guidance, a crosswalk of old guidance to new guidance, and you can sign up for the COFAR mailing list
- <https://cfo.gov/cofar/>
 - Many resources, including videos of Uniform Guidance training and FAQs
- www.ecfr.gov
 - Latest version of all federal regulations
- www.grants.gov

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Questions



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Contact Information

Barbara A. Shumar
S & S Grant Solutions, LLC.
410 818-4400
Barb_360@msn.com

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34 Funding Sources

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